



# ATTS NEWSLETTER

68

## JAN - MAR 1990

ATTS Editorial Office  
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Annandale, VA 22003

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Corvallis, OR 97330

### Advertisements

## Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140



FREE ADMISSION HOSTED BY: OMAHA COIN CLUB

SEPTEMBER 1&2, 1990

OMAHA, NEBRASKA

**Show Information:**

Steven C. Drake  
c/o Omaha Coin Club  
P.O. Box 1003  
Omaha, NE 68101-1003  
(402) 571-5421

**Location:**

Ramada Inn Airport  
Abbott Drive & Locust  
Omaha, NE 68110

**Rooms:**

1 (800) 272-8232  
1 (402) 342-5100

**BUY-SELL-TRADE TOKENS-MEDALS-MORE**



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**BUY-SELL-TRADE TOKENS-MEDALS-MORE**

**WANTED:** (Chits numbers) TX #2-3-4-5-6. Also want transportation, prison and race track admission tokens and lapel pins. Write Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

**SELL:** 25 different transit tokens or 15 parking or ½ of each \$5.50 postpaid. Joe Studebaker, 2614 Legare Street, Beaufort, SC 29902.

**TRADE:** TX-3 (Stanford Smith) for TX-5 (Brigham), TX-6 (Dean Johnson), TX-7 (Keatts), or Texas anti-sales tax wooden nickel or encasement (Brock, Hall). Other trades also. Robert Leonard, 1065 Spruce Street, Winnetka, IL 60093.

**WANTED:** Seeking California car wash token #987 (Winton-Beacon Gas). J.C. Hoffman, P. O. Box 723, Merced, CA 95341.

**WANTED:** Rare Illinois metal and cardboard sales tax. Write for full want list. Will buy or trade. Rich Hartzog, P. O. Box 4143, Rockford, IL 61110.

**WANTED:** Illinois provisionals, please send list, prices. Ken Hallenbeck, 711 North Nevada, Colorado Springs, CO 80903.

**WILL TRADE:** My 50 different tokens and medals for your 50 different. Sam Petry, P. O. Box 167, St. John, IN 46373.

**WANTED:** Schimmel numbers MS #5, OK #3, OK #7, OK #13. Mark S. Hertzler, P. O. Box 2111, Mansfield, OH 44905.

**WANTED:** General Electric advertising tokens and medals. Write Prentiss Wright, 1412 Pineridge Drive, Gulf Shores, AL 36542.

**WANTED:** Chits OK #10, OK #15. Pay prices shown in Schimmel's Tax Token Prices. Write Brian Smith, Route 1, Jefferson City, MO 65109.

**HAVE FOR SALE:** ¼¢ IL provisional tokens - Depue, Ladd, Kankakee, Tazewell Co., also 1946, 48 IL trap tags; IL trade tokens. Phil Klable, 3436 E. 1st Rd., R.R. 1, Peru, IL 61354.

**WANTED:** Watch fobs; with coins or tokens encased, also any depicting a ship. Paying top dollar. Send description or rubbing with price wanted. All letters answered and postage cheerfully refunded. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

**FOR SALE:** Tazewell ¼¢ IL for 50¢ and SASE. Joe Studebaker, 2614 Legare Street, Beaufort, SC 29902.

**FOR TRADE ONLY:** Open until 1 July 90. NM P&S #5 - R10 - Make offers in OK, MO, ARK trade tokens or rare amusements, or rare sales tax tokens. Minimum bid \$500.00 trade value. Have papers on token. M. E. Hartkopf, Rt. 3, Box 99, Jenkins, MO 65605.

**CATALOGING NEBRASKA** merchant trade tokens. Send listings or rubbings of military, saloon, dairy, etc. I will not bug you for tokens. Postage refunded, credit given or not revealed per your choice, George Hosek, 7411 Idledale Lane, Omaha, NE 68112-2805.

## Prices Realized

Alpert Mail Bid Sale 35,  
closing February 22, 1990.

1937. 38 Illinois ¼¢ tax tokens. Good variety but many dupes. Includes better pieces: Gillespie, Rushville, Hoopeston, etc. XF-AU (Est. \$75-100?)

No sale

## New Finds

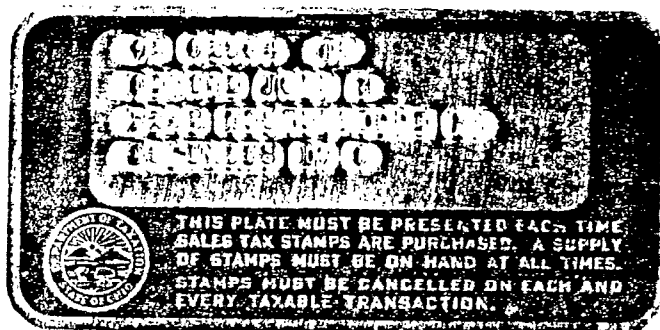
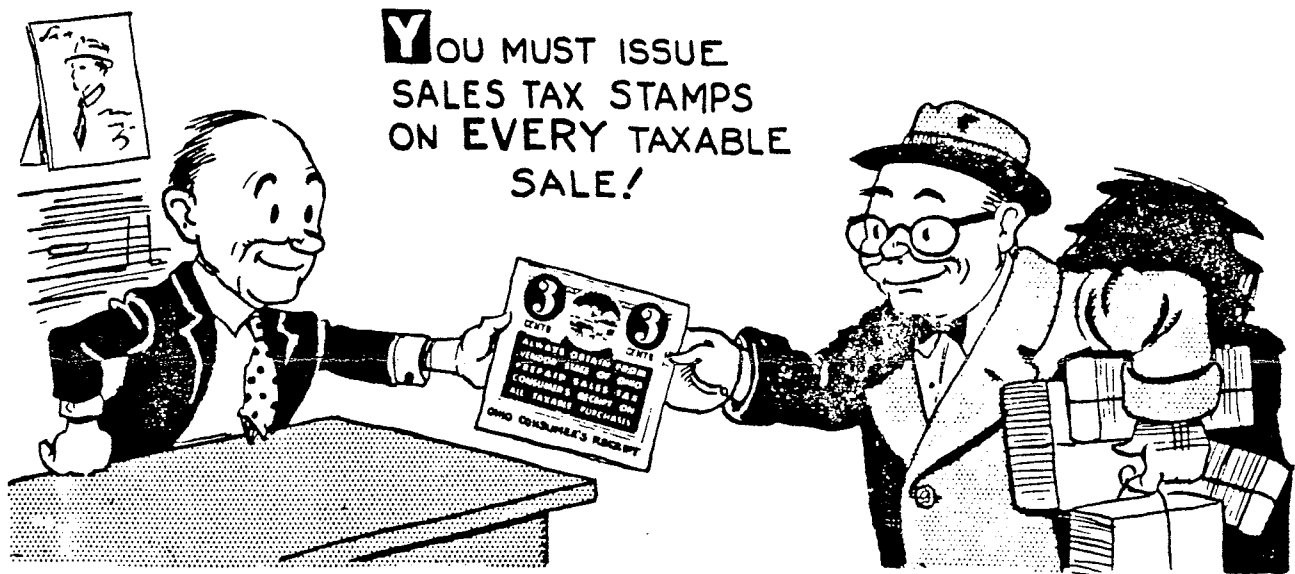
The Editor

### TEXAS

In looking through my file copy of the last newsletter, I see that I did not indicate the legends on a number of the new finds. Sometimes I don't bother because they are clear enough on the illustrations. However, if you are puzzled about the Hall from Rockwall new find on page 15, the legend is **ONLY 1¢ SALES TAX - / ACROSS THE BOARD / "ALL FOR HALL / FROM ROCKWALL // SENATOR RALPH M. HALL / ROCKWALL, TEXAS / "ALL FOR HALL / FROM ROCKWALL" /**. The previous Hall anti-tax token had read **ONLY 1¢ SALES TAX - / ACROSS THE BOARD / "ALL FOR HALL / FROM ROCKWALL" // ELECT RALPH M. HALL DEMOCRAT / STATE SENATOR / "ALL FOR HALL" //**.

OHIO

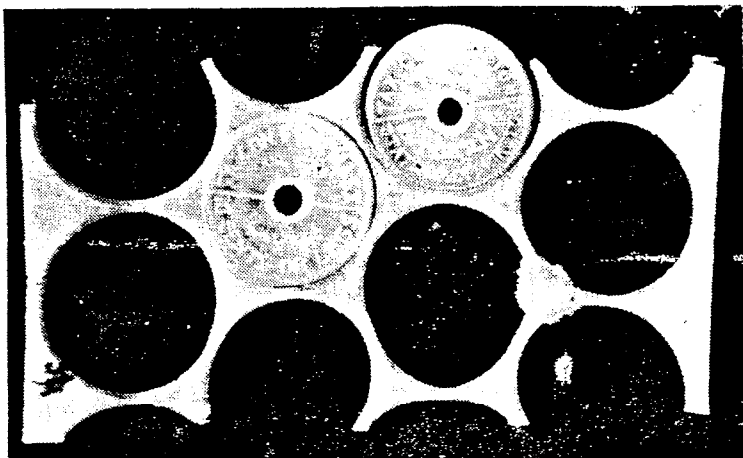
Bruce Whyte, who authored the one-page article from the State Revenue Newsletter that I reprinted in our last Newsletter, has provided some other things of interest. One of them is pictures of both sides of a little poster issued by the State of Ohio. Merchants were requested to post it in a location where it would be noticed, as part of an effort to encourage the general public to do their part in using the receipts. I have reproduced the back of the poster below. The front reads **IF OUR EMPLOYEE FAILS TO ISSUE / DEMAND / YOUR / SALES TAX STAMPS**. Another thing Bruce sent was a picture of an addressograph plate. In ATTS Newsletter 46, July - September 1984, Bob Kelley (R-287, North Bend, OH) provided information about an addressograph plate apparently used by the retailer to purchase sales tax receipts from the state. In Newsletter 54, July - September 1986, I reported that the State of Ohio had verified that use of addressograph plates. Bruce has provided a photocopy of a plate and the imprint of the plate. I have reproduced the imprint. The plate is red and silver. There is nothing printed on the back.



65 02004 47  
DENUNE JOHN B  
3242 WESTERVILLE RD  
COLUMBUS 19 0

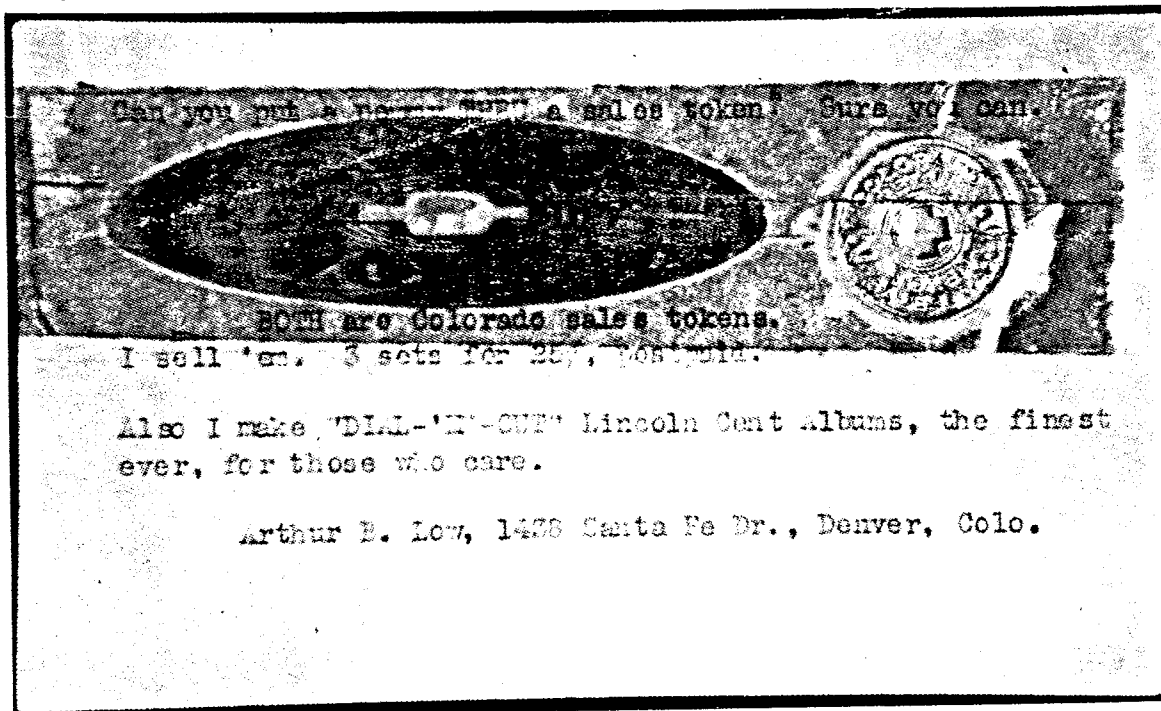
WASHINGTON

Les Albright (R-188, Seattle, WA) has provided illustrations of several interesting pieces. The first is a picture of two aluminum tokens incompletely separated from the aluminum plate stock. Also provided are pictures of the obverse and reverse of WA #6, the red fiber pattern in Chits.



### COLORADO

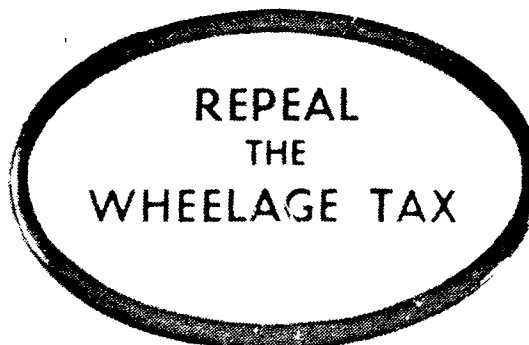
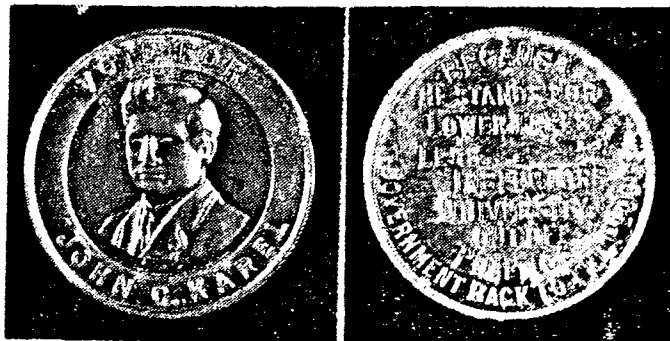
Here's another curiosity provided by Les Albright. It's an elongated CO #8 or #9 (CO-2 in Schimmel's catalog). The elongated piece is very dark and the picture shows very little other than shape; fortunately, the accompanying note and picture of the regular token are definitive. I'd be interested in knowing if anyone has any elongated sales tax tokens in their collections. I've not seen any, although it would seem that anyone who has a machine and some miscellaneous tokens to spare could create elongated pieces at any time even now. Lest you be suspicious of this one, the front of the postal card is postmarked July 27, 1940, and these two pieces are scotch taped onto the card.



### ANTI-TAX PIECES

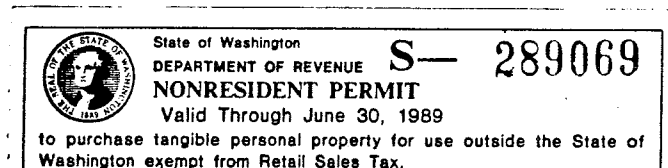
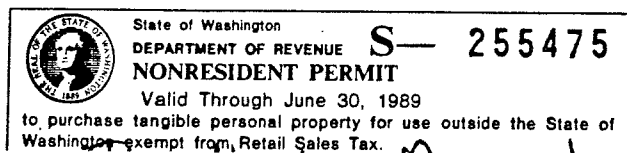
Occasionally I have provided illustrations of anti-tax pieces that are not specific to sales taxes and therefore not collectibles from the standpoint of the society. However, at least they are relatives. On the next page are provided a few more pictures. I have no idea of the sources of any of them. The legend on the three pinbacks is reasonably legible. The legends on the other piece, which is aluminum, are **VOTE FOR / (bust) / JOHN C. KAREL // BECAUSE / HE STANDS FOR / LOWER TAXES / LESS / INSPECTORS / UNIVERSITY / OUT OF / POLITICS / GOVERNMENT BACK TO THE PEOPLE //**





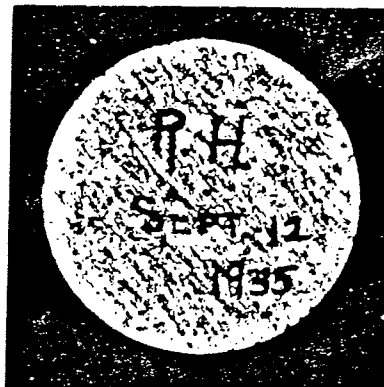
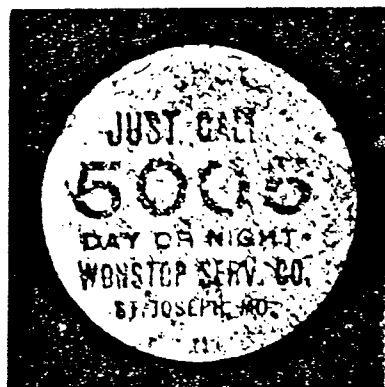
### WASHINGTON

In Newsletter 51, October - December 1985, Tim Davenport reported on a Tax Exemption Certificate that had surfaced in Washington. More information was provided in Newsletter 55, October - December 1986. In the last Newsletter, Tim reported these certificates are being discontinued. Although it appears they have been in existence since 1967, and are issued annually, very few of them are known to be in the hands of collectors. Even then, there is one annual series in which there are two varieties. Note the printing of the serial number on these two certificates.



### MISSOURI

Les Albright also provided the pictures below. Both are on the reverse of the MO 1 mill milktop.



## CALIFORNIA, IOWA

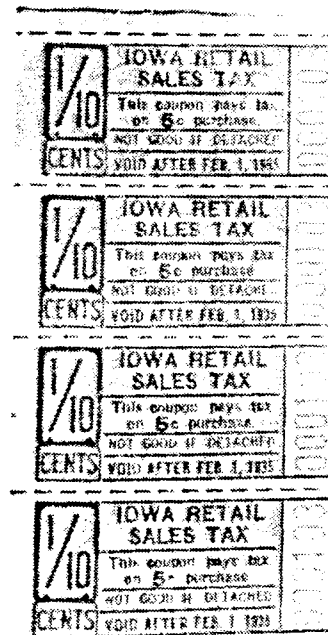
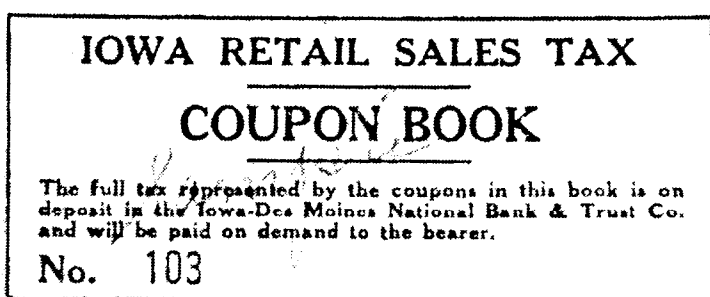
In ATTS Newsletter 42, April - June 1983, Tom McMann reported and provided pictures of a page of Iowa sales tax coupons, together with a booklet cover. He stated in the article that he had first received the information about these pieces in 1977 from Ed Morrow (R-329, Des Moines, IA). In my efforts to catch up on odds and ends for the new catalog, I finally put two and two together and wrote to Ed. He sent back some excellent pictures that I have reproduced below at about 10% reduction. In addition, he provided a very exciting surprise. In ATTS Newsletter 55, October - December 1986, I provided some information and an illustration of a reported page of California coupons, that Tim Davenport had received from Tom McMann some time previously. Ed provided me an excellent picture of that page, also. Here are extracts from Ed's letter.

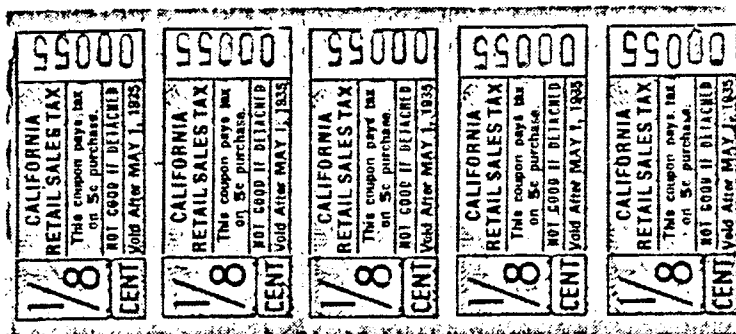
"As I told Tom McMann in 1977, it was my uncle, Clark Morrow, who was living in Santa Monica, California at the time, who had these Iowa and California Sales Tax Coupons printed. He came back to Des Moines in 1935 to try to persuade the Iowa Legislature to pass tax legislation which would utilize these coupons. It was his intent of course to supply the State of Iowa with the coupons at a profit to himself.

"Iowa Retail Sales Tax Booklet and Coupons. The booklet measures 44 mm. wide, 112 mm. long and 7 mm. thick. It has a front and back tan card cover. The front cover is printed in black lettering with the number 103 in red. Globe Ticket Company, Philadelphia is printed in smaller letters at the bottom. The word "sample" has been handwritten on the cover. Inside there are a total of 16 cardboard pages of which only the first page is printed as the Iowa Sales Tax coupons. The cardboard pages are different colors: 6 dark orange (including the coupon page), 4 green, 4 mauve and 2 tan. Between each cardboard page is a tan paper page. The individual coupons measure 20 mm. by 44 mm. Denominations are 1/10 cent each and the expiration date is Feb. 1, 1935. One large staple holds the booklet together.

"California Retail Sales Tax Coupons. These are identical in size and color to the Iowa Tax coupons. The denomination is 1/8 cent and the expiration date is May 1, 1935. I have only the one complete page of 5 coupons which has been torn out of the booklet. I never had the California booklet but I imagine it was similar to the Iowa booklet."

Well, two more mysteries cleared up!





## Kansas: Sales Tax Collection

Thomas A. Severn R-408

*(Tom is associated with the Kansas Legislative Research Department. A legislative Special Committee on Assessment and Taxation recently studied the application of the sales tax to vending machines and alternative forms of such taxation. As part of the process, Tom provided to the Special Committee a report on the collection of sales taxes in Kansas. It is reprinted in part below. Footnote references in the original are not included with this reprint.)*

### Sales Tax Tokens

Kansas enacted its sales tax in the midst of the second downturn of the Great Depression, in 1937. Governor Walter A. Huxman had proposed a severance tax and higher income tax rates to fund the Social Security system, which was then a function of the counties and the object of enhanced federal activity. However, when those options were foreclosed he accepted a 2 percent sales tax, to be effective June 1, 1937.

The law provided for scrip or tokens to be provided to collect the tax as accurately as possible.

"Said metal tokens shall be made from Kansas zinc, if practicable, and shall be manufactured by the superintendent of the Kansas state industrial reformatory at the reformatory; scrip, if used, shall be printed . . . at the reformatory."

After initial activity to set up production at the Industrial Reformatory at Hutchinson, it became apparent that such a plan was impractical and the Superintendent of the Reformatory contracted with the Osborne Manufacturing Company of Cincinnati, Ohio to purchase for \$55,000 20 million 2 mill tokens, ten million blank tokens, and a small machine to permit the inmates to produce enough tokens to replace those lost in circulation.

At that time, nearly all of general state government was housed in the Statehouse. The Tax Commission initially used the House chamber for its administration of the sales tax, and the tokens were shipped from a cloakroom near the chamber.

Like the sales tax tokens of other states, the Kansas tokens were declared by law to have "no value whatsoever other than that of serving as a means for the retailer to pass on to the consumer, as nearly as possible, the correct sales tax where the amount of tax is a fractional part of one cent." The tokens were commonly known as "Huxmans" or "Huxies" by Kansas consumers - a dubious tribute to the Governor.

The State Tax Commission authorized the following schedule for the use of the 2 mill Kansas tax tokens, beginning June 1, 1937:

1-4 cents	No tax
5-14 cents	1 token (2 mills)
15-24 cents	2 tokens (4 mills)
25-34 cents	3 tokens (6 mills)
35-44 cents	4 tokens (8 mills)
45-54 cents	1 cent tax
55-64 cents	1 cent plus 1 token (1 cent plus 2 mills)
65-74 cents	1 cent plus 2 tokens (1 cent plus 4 mills)
75-84 cents	1 cent plus 3 tokens (1 cent plus 6 mills)
85-94 cents	1 cent plus 4 tokens (1 cent plus 8 mills)
95-99 cents	2 cents tax



During the summer of 1937, the Tax Commission responded to press and political pressure to issue a 1 mill token. At about the same time, aluminum replaced zinc as the material for the tokens. The 1 mill tokens had a small hole which distinguished them from the 2 mill tokens and other small coins. All the 1 mill tokens were produced at the Industrial Reformatory.

The 1 mill tokens were released into circulation sometime in November, 1937. At that time, the Tax Commission promulgated the following bracket system to accommodate to the new tokens, to be effective December 1, 1937:

1 to 2 cents	0 mills
3 to 7 cents	1 mill
8 to 12 cents	2 mills
13 to 17 cents	3 mills
18 to 22 cents	4 mills
23 to 27 cents	5 mills
28 to 32 cents	6 mills
33 to 37 cents	7 mills
38 to 42 cents	8 mills
43 to 47 cents	9 mills
48 to 52 cents	1 cent
53 to 57 cents	1 cent and 1 mill
58 to 62 cents	1 cent and 2 mills
63 to 67 cents	1 cent and 3 mills
68 to 72 cents	1 cent and 4 mills
73 to 77 cents	1 cent and 5 mills
78 to 82 cents	1 cent and 6 mills
83 to 87 cents	1 cent and 7 mills
88 to 92 cents	1 cent and 8 mills
93 to 97 cents	1 cent and 9 mills
98 cents to \$1.02	2 cents



And higher sales proportionately.

Demand for the tokens was fairly light, and consumers in Kansas regarded them as nuisances. An alternative to tokens, the privately issued cardboard tally or punch card, was fairly common in most states, but only two are known to have existed in Kansas. A special session was called by the Governor in 1938, and a bill was introduced to abolish tokens. Even though the ultimate fate of the tokens could be anticipated and they were regarded as abominations, the Legislature premitted them to circulate until the 1939 regular Session.

In November of 1938, a new Governor, Payne H. Ratner, who had promised to abolish the sales tax tokens, was elected, and the 1939 Legislature passed a bill to abolish

the tokens effective July 1, 1939. Tokens were redeemed at face value by the Tax Commission, when shipped or delivered to Topeka. Kansas was the first state to abolish the use of tokens, although most states never issued them.

The Tax Commission promulgated the following sales tax brackets, effective July 6, 1939:

1-14 cents	No tax
15-65 cents	1 cent tax
\$.66-\$1.24	2 cents tax

Tokens were redeemed for two years, until July 1, 1941. The tokens remained in storage until December 11, 1941, when they were sold as scrap to aid in the war effort. State officials later explained the failure of the token system in Kansas as "owing to the great dissatisfaction of the merchants in having to make change for tokens, and complaint of the general public in having to bother with the tokens."

Even though the economy was depressed and incomes were very low, Kansans did not want to bother with the little zinc and aluminum coins that at today's prices would be worth approximately 1.8 cents for the 2 mill token and .9 cents for the 1 mill token.

## Ohio Observations

Robert Haynes

*(Mr. Haynes was a collector of Ohio sales tax receipts, among other things. He was an active collector in the 30s when the receipts were first used, and continued active into the late 60s after they had been discontinued. He was born about 1890 and started collecting stamps about 1896. He died in August 1971. His home was in Toledo. When Jerry Schimmel was doing homework on sales tax tokens and receipts in the late 60s and early 70s, he had a long exchange of correspondence with Mr. Haynes. Jerry made that correspondence available, and I have extracted some of the anecdotes and other information. There is considerable redundancy; I have eliminated as much of that as I can without destroying the personal "flavor" of his writing. There is some incorrect information here and there; I have not tried to eliminate that. . . The Editor.)*

### October 20, 1969. Some Observations About Ohio Sales Tax Stamps

Probably nobody in the State of Ohio expected the sales tax stamps, first put into use in 1934, nor the large number of varieties which would be issued before they were finally discontinued in 1960. Although most of the other states, sooner or later, had put a sales tax in operation, only Kentucky in 1936 issued 6 values, and evidently they were in use only a short time.

During the years they were in use, they became very unpopular with most business firms, due to the time-consuming report required every 3 months, as well as time of buying supplies of them, and in the earlier days the law which required each one to be torn before giving to the customer. This "tearing law" later was either repealed or gotten around, by the vendor using a "CLIP BOARD" with 5 or 6 brackets across it, which clamped a knife close to the dividing roulette or perforation between the two halves of the stamps (vendors and consumers), so after a few stamps were torn from the top of a pack of 100, or less, the "consumers" half, usually "came away" with the serial number as well as part of the left hand design missing.

Larger firms usually also stapled the stamps to the customer's invoice, so one finds quite a few with "staple holes."

The receipts from this sales tax ran into the millions of dollars, and sometime during the "thirties" (I believe it was) a law was passed, allowing nonprofit organizations like churches, Veterans of Foreign Wars, Boy Scouts, etc., to save the stamps, after being used, and after sorting and bundling same by various denominations, they were shipped to the Tax Department in Columbus, to be redeemed at 3% of face value. I was fortunate to be Secretary of the Men's Class at one church, and helped in the sorting and counting of stamps they gathered, at the same time picking out and saving 10 to 15 of a kind of the low values through 15¢, which I bought before they were sent away. In the middle "fifties" I also aided the members of another church with a much larger membership, which would have a large cellophane bag full, usually 4 or 5 thousand stamps at a time, to make ready to ship and be redeemed. From the 3 or 4 lots of these I looked over and helped bundle, I picked out most of the undamaged copies, and color varieties of the Merrick Co. stamps, which were then in use, along with Reserve Litho. Co. I found in these lots only about 10 to 15% of the total stamps which were undamaged, and learned of all low values below the \$1.50 the 12¢ was the scarcest. It represents a tax on \$4, and the 9¢ and 3¢ values used by about all firms answered the same purpose.

The higher values \$1.25, \$3 and \$15 were very few, as they were usually used on purchases like electrical refrigerators, new or used automobiles, etc., on which the sales prices was several hundred up to thousands of dollars.

There was a Catholic Parish down at North Bend, Ohio, where the priest, evidently, getting the information from public records, wrote a "form letter" to every purchaser of a new or used automobile, enclosing a stamped envelope for reply, and asked for the tax stamps used on the Bill of Sale. If he had good results from his letters, he eventually must have acquired and cashed into the State the biggest share of all the higher valued stamps ever used from auto sales.

During the 26 or 27 year period these various sales tax stamps were in use, there were about 7 different elections and various changes of governors, and as each political party naturally favored the business firms which had contributed to their campaign funds, there were many different firms which printed the stamps, although some only printed a few in comparison with the total used, and these evidently were distributed in some section of the state where there was a shortage of certain values at that particular time, thus stamps from W. P. Simpson, Strobridge Co, and Superior Ptg. Co. of 1934 and 1935, plus American Bank Note Co. of 1939, may have only been on sale in a few districts and were never in general use in all parts of the state, and thus many "sleepers" and undercataloged are to be found among these issues.

Furthermore, from about 1957-60 when there was political talk of discontinuing the issuance of the sales tax stamps, the firms printing them made every effort to use up the watermarked paper on hand, and the very carefully placement of the watermarks so they would show "normal" on the back side only was evidently discontinued, and everything was done with a rush so the many watermarks, in all positions, as well as the regulation colors were often radically changed, in order to also use up all old ink. Thus cans of red ink, left open and exposed to atmosphere, changed to maroon or lake, while other colors, like the 6¢ values of this same issue, also have many color varieties. The Columbian issues of 1953-55 also have a wide variety of colors as well as 3 different "dies" differing in the size of the lettering used in the panels on stamps as well as thickness of figures of value.

Among other much-undervalued of these Ohio sales tax stamps is the orange paper varieties of both the Columbian and especially the Reserve Co. of the 1939-41 issues, printed on the plain watermarked paper, that is without the map of Ohio watermark. These are listed as 1942-47 issues in the September 1966 State Revenue Society News-letter unnumbered but on page 6 of this issue as approximately catalog #67 (1¢ value)

to #74 (30¢ value); this latter is not listed and is the 30¢; the 1, 2 and 3¢ perforated are fairly common, but the 6¢, 9¢, 12¢, 15, and 30¢, most all of which I at one time had a copy of in my collection, are rarities. I believe this was the very first printing on the plain watermark paper of this issue and the values from 6¢ up to 30¢ were never intended to be printed on this paper. I would put them near the top of all Ohio tax stamps for rarity. I believe at one time I had 2 of the 6¢ values, but only 1 each of the others, and they were all used and consumers halves only.

June 9, 1970

In Ohio sales tax stamps as well as all Ohio state revenues, I started with the very first issues and exchanged a lot with stamp collectors all around the U. S. as well as shipping considerable to the South Sea Stamp Co. of Australia . . . in the Forties and Fifties. One of my first main sources was a church here at the "Point Place" which at that time was a suburb of Toledo and "independent." To a local college professor who was teacher of the men's class and myself fell the job of sorting the stamps gathered by all the church members and donated to the church; into piles according to their face value, then counted into hundred bundles, and tied together (or less quantities, in case of the higher values like to 60¢ and \$1.20, which were only found when someone had bought an auto, new or used, or some expensive household item, and the entire "wad" of stamps was usually held together with staples. As the law stated in the early days, the stamps had to be cancelled with a handstamp or torn; for the first several years of their usage, a considerable amount would be found torn or the stapled copies offered the same purpose as cancellation.

As I offered and paid about 3 times what the state redeemed the stamps at, I sorted out only the untorn copies, as well as all the varieties of color, which to me looked to be more important than any difference in roulette which at the time I never bothered with, as the larger business establishments had no way of tearing the consumers half unless it could be quickly done, so they held most of the values they used on "CLIP BOARDS" with a heavily springed "CLIP" the top part of same was fairly sharp, and by setting this top part over into the consumers half of the stamps, by jerking up on the stamp, part of the stamp was torn off, and left on the vendors half of stubs. Thus fully 80% of most consumers half were of no use to a collector. The few I got were through store keepers, plumbers, gas station owners, etc., whom I knew, and thus took the time on anything I bought of them, to often give me the entire stamp unused.

As at that time the 1933 to 1960 period, most people thought the sales tax and its stamps would never end, and there were not too many regular stamp collectors who saved them. I seldom bought over 10 or 15 of the lower values below 30¢ and only about 5 of the 30¢ and 60¢ values and what I could find in decent condition of the \$1.20 or \$3 values. Actually during the years they were in use, I got only two of the \$15 values unused, and that was either when I bought my new auto or got in a winter's supply of coal which would run around \$70 and told the coal dealer (whom I know) to send me the stamps unused which he did. I got one or two of consumers halves, in my sorting for the church.

Getting back to the catalogs (he had made a comment about helping Hubbard with his catalog - Ed.), the first part with Ohio in it Hubbard sent me was made up of parts of pages cut out of the original Cabot catalog, which he asked me to add such varieties of later issues as I had. I don't recall now just what additions I sent, but believe it was all of the blue or green papers of the Reserve Ptg. Co. of Cleveland, and the blue papers of Columbian which as I recall were the only 2 companies at that particular time, doing any amount of printing of sales tax for the state. In the next list from him perhaps one or two years later was a printed list, with illustrations made up to about 1949 as I see the last listing of Columbian B.N. Co. is 1948 while the printings of Reserve Co. run through 1949. The \$15 with a smudgy back design. In the 1965 issue of State Revenue Newsletter whole number 65 Vol 5 pages 5-12 the entire printing of Reserve Co. is listed under Hubbard's name but no prices are given and the different stamps

and their varieties are not numbered. I numbered this list I have, but if one accidentally skipped a number it would change the actual numbering I have given on my stamps. The prices I have on these Reserve prints are consequently my own and on some cases might be far above Hubbard's (if he had a list with them priced) as he seems to feel that the different roulettes make various issues of considerable more value than others, whereas the roulettes, if separated in normal course of business, usually were separated by being torn, and very difficult to identify. . . .

This from experience I know and from prize winning collections I have seen in the past, that the fellow who usually takes the prizes is the man that has studied his stamps enough to see all the varieties in color, especially in Ohio sales tax, as if a can of printers ink is accidentally left open, and length of time the color gradually changes into a dark red or maroon, and when ink is eventually used, it creates a wide range of shades, like on the 1¢ Columbians on yellow paper, also there are three different and distinct master dies made for the 1¢ and I also believe the 2¢, 3¢ also the 6¢ has 2 types of the figure 6 when side frame lines are broken and redrawn later for some printings it makes a new variety. In this case probably 50 times as scarce as the normal variety, and they can be plainly seen. You don't have to fumble around trying to count the roulette punches in the separation of the two halves of stamps and one wastes more time doing it, very often, as I have, than the stamp is worth.

In the lot enclosed are included many good stamps taken from my own collection, so you may never see a duplicate of. On the small approval sheet are the 2¢, 3¢ and 6¢ CLEVE errors much scarcer than the catalogue value indicates. The pair of 9¢ Reserve, on orange brown paper, one inverted, both unused. These are the only 2 of such I ever saw. I don't remember where they came from originally. On big sheet at top is a 3¢ Superior Printing Co. of SPLIT design. Note this stamp has no roulette between the 2 designs but clearly shows the roulette at the right edge. I found this in a big box of vendors. One of the carryout boys at A&P whose father like myself was a volunteer fireman and who worked there for several years. I never completely went all through the box, but in sorting out some of the 3¢ Superior Ptg. Co. I ran across this split design. On 2nd row are two more unusual stamps. The 12¢ Reserve and 3¢ same. Both have the CLEVE error the 3¢ is especially rare as it shows at the top the imprint of the stamp above it, which has the complete spelling. This stamp is a bargain as there may never be another one like it in existence and there are probably quite a few Ohio sales collectors who would be glad to get it. On the 4th row down from top at right side are the 6¢ and 9¢ Reserve on blue watermarked paper with the small O in watermark of Ohio. I can't find these listed anywhere in the checklist for Reserve printings, so think them quite rare. In 2nd row is 12¢ Reserve with tiny imprint . . . . (and so on with discussion of the various pieces he sent Jerry on approval)a

The American Bank Note Co. 1¢ stamps are listed as being printed in 1939. It was another one of those provisional issues where the first printing of a small supply of stamps, at a good profit, according to the amount they have contributed towards the campaign expenses of the political party which won the election. At that time I was still getting stamps from the First Church group. I took all there were in the church's collection for 2 months I believe it was, and the total was around 70 or so consumers halves. I never got any in other collections and when I helped sort stamps from the other church which was quite large and had around 700 members, I never saw any among the collection turned in by their congregation.

. . . For more than 20 years, or nearly so, the only types of watermark I saw with the Ohio map on the back, read "normal" from the back side, and in all that time I only found one or two copies on any issues with inverted watermark and only several on which the watermark was on the face of the stamp instead of the back. It was only in the middle 1950s that restrictions on errors were evidently lessened, and all three companies, Columbian, Reserve Litho, and Merrick, who were doing the bulk of the



printing, evidently in order to compete in their bidding with each other, got careless and shoved the paper with watermarks any which way, and also in order to use up the paper and ink on hand printed the 1¢ to 6¢ stamps especially, in a variety of colors, that they formerly did not use, in order to use up the paper and inks.

I believe this to be a fact as through another party I got all the vendors halves in original 100 bundles from a big firm, on which the sales tax was used for about 3 months before Christmas, thus I know all these careless watermarks were actually in use.

## Tax Exemption: Foreign Diplomats

Merlin K. Malehorn L-279

In Newsletter 56, January - March 1987, I provided some information about a program of the federal government to exempt foreign diplomats from sales taxes in this country. Basically, there are several identification cards involved and the diplomat uses the card as appropriate to obtain exemption. That's hardly the end of the story. Sales taxes are administered by states, not by the federal government. Therefore, every state has to deal with the procedures involved. Let's suppose you are a vendor of household groceries and supplies in an area such as where I live, around Washington, D.C., that has a large population of diplomats. The Commonwealth of Virginia will require you to forward periodically the sales taxes you have collected. To verify that you have not retained some of these funds for use in your store(s), and that you have neither overcharged nor undercharged your customers, the Commonwealth will conduct audits. One of these may be a matching of your monthly gross sales against the amount of tax you paid the Commonwealth. If you sold a lot of groceries and supplies to exempted diplomats, you would not have sent to the Commonwealth as much sales tax as would have normally been sent on your gross volume. How do you prove you didn't undercharge or short the Commonwealth, but rather granted legitimate exemptions? Obviously, the Commonwealth has to provide some regulations to all vendors licensed in the state, and you as a vendor have to engage in some paperwork that conforms with these regulations.

I realized that, from the standpoint of ATTS, there might be some pieces of paper or something collectible involved in this process, even though we would not be able to collect the actual identification cards used by the diplomats. But getting in touch with the tax officials of all 50 states, and then tracking down how the vendors in the states were implementing the regulations, appeared at the time to be an impossibly large task. It still appears formidable!

Recently when I was shopping in one of our local grocery chains, the Giant Foods, Inc., I noticed a pad of sales tax exemption slips by one of the cashier's stands. I've not seen any such pad at any other of the Giant stores, although I have been in quite a few, so maybe it wasn't supposed to be visible. In any event, I copped a sample, which is reproduced below. The paper is green. There is nothing on the reverse. I suppose this is another collectible. More importantly, I've written to the tax officials in Richmond and requested a copy of their regulations plus any other information they can provide. I have also written to Giant Foods, since they are a very "proceduralized" organization, to see what internal procedures they have set up for handling this matter, and what they do in Maryland as compared to Virginia. I suppose this could go on for some time—I haven't written to the tax officials for the State of Maryland, for example. Further, if we were to jump up to a national chain such as Safeway, we might be able to get something from Safeway corporate headquarters about how the whole chain does it, plus contacts at lower levels of the organization that would get some specific information about forms used in the state. On the other hand, if we were to go to a smaller scale,

what about the local drug store chains, of which there are several, or even smaller to the local pizza parlor (whose proprietor may not even remember that he got a notice with pictures of the identification cards). Then there are all the other places, like Baskin-Robbins (or whatever ice cream chain turns you on), Domino's Pizza (or the equivalent elsewhere) chain, McDonald's, and so on and on and on. Anybody out there want to track down a piece of this action? Write to your state tax commission or department of revenue and ask what regulations they have published about the federal sales tax exemption program for foreign diplomats. Assuming you get information that indicates they have done something, go to some local chain store and ask the manager how the program is administered in accordance with the state regulations—do they have any forms, certificates, etc.?

GIANT FOOD INC.		
VIRGINIA SALES TAX EXEMPTION		
STORE NUMBER	AMOUNT OF SALES TAX EXEMPTED	DATE
	\$	
VIRGINIA SALES TAX IN THE ABOVE AMOUNT HAS NOT BEEN COLLECTED FROM THE HEREIN NAMED CUSTOMER BY REASON OF:		
<input type="checkbox"/> CUSTOMER HAS A DIPLOMATIC CARD		
CARD NO:		
<input type="checkbox"/> CUSTOMER HAS ON FILE IN THE STORE A FORM ST 10 WITH A CERTIFICATE OF REGISTRATION		
REGISTRATION NO:		
<input type="checkbox"/> CUSTOMER HAS ON FILE IN THIS STORE A FORM ST 11 WITH A CERTIFICATE OF REGISTRATION		
REGISTRATION NO:		
<input type="checkbox"/> CUSTOMER HAS ON FILE IN THIS STORE A FORM ST 12 OR ST 13.		
<input type="checkbox"/> CUSTOMER HAS WIC VOUCHER		
CUSTOMER'S NAME (PLEASE PRINT)		
ADDRESS		
CITY	STATE	ZIP
CUSTOMER'S SIGNATURE		

FORM 27 REV 4/87 CMX

As a followup with the federal government, I wrote again for additional information about the program, with a specific inquiry about how states are administering the exemption. In response, I received the information reproduced on the following pages. Some of it is the same as in my 1987 article, but there are a few new items. Although this program applies to all states and territories, I suspect that it is only in states with cities in which there is a concentration of diplomats that the effect is noticeable. That's why we see this in the Washington, D.C., area (which means there must be procedures for Virginia, the District of Columbia, and Maryland to be tracked down); New York City (which means track down New Jersey, New York, and Connecticut to start with); San Francisco; and probably several other cities that could be identified with a little

homework. If you live in some state, say North Dakota, where there may not be many foreign diplomats, that doesn't mean you don't have any homework to do. We need to know what every state has done to implement the federal program, and then need to track down what the vendors in the state (or at least the large vendors) have done to administer the program in accordance with the state regulations.



United States Department of State  
Office of Foreign Missions  
Washington, D.C. 20520

M/OFM - SA-20

December 20, 1989

Mr. Merlin K. Malehorn  
ATTS Editor  
American Tax Token Society  
6837 Murray Lane  
Annandale, Virginia 22003

Dear Mr. Malehorn:

Thank you for your interest in the diplomatic sales tax exemption program. I have enclosed some information that describes this benefit which is offered to eligible foreign missions and their personnel on the basis of reciprocity. The mandate for reciprocity is the Foreign Missions Act (22 USC 4301 et seq.).

The benefit of tax exemption derives from international law including treaties such as the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations. These treaties have been ratified by the United States and are the supreme law of the land under Article VI of the Constitution. Therefore, the sales tax exemption cards issued by this office are valid nationwide.

The Department of State has relied on the cooperation of the states in the operation of this program and the Department has not published rules in the Federal Register to regulate sales tax exemption.

We understand that vendors are required to keep records of tax exempt sales, but we do not have detailed information on these requirements. In California, the Board of Equalization has issued regulation number 1619, which defines their requirements. New York requires that our card holders file a certificate with the vendor when a purchase is made. Copies of these certificates, which the vendors keep on file for audit purposes, are enclosed.

The most common national sales tax encountered by United States missions and personnel in foreign countries is the Value Added Tax, or VAT which ranges from fifteen to thirty percent. Some countries offer us no relief from their VAT. Therefore, based on reciprocity, their missions and personnel are denied sales tax exemption cards here. Other countries offer us VAT refunds only on purchases exceeding a minimum amount. We then offer their missions and personnel sales tax exemption cards that require a minimum purchase amount in order to receive sales tax exemption. Countries that offer VAT relief usually have a refund system. The American Embassy official pays the full retail price for an item; saves his or her receipt; sends the receipt to the host government through the embassy; and receives a refund of the value added tax some weeks later. Exceptions to this general rule are Japan which has recently designated certain stores where diplomatic personnel may shop tax free; and Italy which requires diplomatic personnel to identify the item to be purchased and to then obtain a tax free certificate for that item.

Thank you again for your interest in our program.

Sincerely yours,



James R. Doyle  
Operations Officer  
Tax Program

enc.a/s

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TAX EXEMPTION PROGRAM  
OFFICE OF FOREIGN MISSIONS

In 1982, Congress passed the Foreign Missions Act which created a new office in the United States Department of State. This office is called the Office of Foreign Missions or OFM. The purpose of OFM is to serve the foreign diplomatic and consular communities stationed in the United States, and to control their activities. All services are based on the principle of reciprocity. In other words, no privileges are granted to a foreign official here unless United States Embassy and Consular personnel receive equivalent privileges in that country.

OFM responsibilities include the Diplomatic Tax Exemption Program which provides sales and use tax exemption to eligible foreign officials on assignment in the United States. Tax exemption privileges for foreign diplomats, consular officers, and staff members are generally based on two treaties: the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations. These treaties have been ratified by the United States and are the supreme law of the land under Article VI of the Constitution.

Not all foreign missions and their personnel are entitled to sales and use tax exemption, because this privilege is based on reciprocity and not all foreign countries grant such tax exemption to the American Embassy and its personnel.

Why would a foreign country refuse to give the American Embassy a benefit that the Vienna Convention treaties require? The answer is that many foreign countries have a national tax called the Value Added Tax or VAT. This tax - which can be as much as fifteen or thirty percent - is included in the purchase price. Many foreign governments argue that the VAT is an indirect tax and is therefore permitted under the treaties. The State Department does not agree, and OFM links exemption from state and local sales taxes in the United States to exemption from the VAT in foreign countries. For this reason, some foreign diplomats have no sales-tax exemption privileges in the United States.

Those foreign officials who are entitled to sales and use tax exemption are issued a Tax Exemption Card by OFM. For identification purposes, the individual's name, photograph, and personal information are provided on the card. There are four different types of Tax Exemption Card and each has a different level of sales and use tax exemption. These levels of exemption are designed to match the levels of exemption encountered by American Embassies in foreign countries. The level of tax exemption is indicated by the color of the card and the written explanation on the reverse side of the card. The cards with a blue stripe exempt the bearer from all sales and use taxes nationwide.

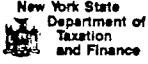
The cards with the green stripe exempt the bearer from all taxes, except hotel room taxes which he or she is required to pay. The cards with a red stripe require the bearer to purchase a minimum amount of goods or services before he or she is entitled to sales or use tax exemption. These minimum levels are \$50, \$100, \$150, or \$200. The total of all items purchased in a single transaction must equal or exceed the minimum purchase level shown on the card. This minimum purchase level also applies to hotel bills. For example, if the foreign official has a card with a minimum purchase requirement of \$150, he or she would be required to pay the sales or use tax on a hotel bill of \$145. However, the same individual would be exempt from all the taxes on a hotel bill of \$175. If two foreign officials are traveling together but they have separate rooms and separate bills, they cannot combine the bills under one total in order to qualify for a sales or use tax exemption.

The fourth type of Tax Exemption Card is the Mission Tax Exemption Card which is used for official purchases of a foreign consulate or embassy. The Mission Card bears the photograph and identification of a consulate or embassy employee who is the official purchasing agent for that office. This card is for official purchases only. For example, the purchasing agent might use the card to buy office supplies or to book twenty hotel rooms for a visiting trade delegation from that foreign country. The Mission Tax Exemption Card is non-transferable.

Many foreign officials who carry personal tax-exemption cards are also issued diplomatic or consular identification cards with the name and photograph of the bearer, his or her date of birth, the identity and location of his mission and the expiration date of the card. It would be appropriate for any hotel cashier to ask for other forms of identification when a guest presents a personal tax exemption card.

The tax exemption card is not valid for the purchase of gasoline. Foreign diplomats and consular personnel have tax free credit card accounts with the major oil companies. They pay the pump price and the oil company deducts the tax from the monthly bill.

Questions concerning bookkeeping requirements should be directed to the City or State Departments of Revenue. Any questions regarding the eligibility of diplomatic or consular officers for sales and use tax exemption should be directed to the Office of Foreign Missions (OFM) at (202) 673-3843. The mailing address is M/OFM, 3005 Massachusetts Ave., N.W., Washington, D.C. 20008.

	<b>Certificate of Sales Tax Exemption for Diplomatic Missions and Personnel Single Purchase Certificate</b> <i>Read instructions on back before completing</i>	<b>DTF-950 (4/89)</b>
Type or print Name of cardholder	Tax exemption no.	Substantial civil and/or criminal penalties will result from the misuse of this form. In addition, where a certificate is received later than 90 days after the delivery of the property sold or services rendered, the burden of proof that the sale was exempt will fall on both the purchaser and the seller.
Mission of	Date of expiration / /	
Name of vendor	Total amount of purchase \$	
I hereby certify that I have been issued a tax exemption or mission tax exemption card authorized by the United States Department of State. I am authorized to make purchases exempt from state and local sales taxes to the extent indicated in the box(es) checked:		
<input type="checkbox"/> Exempt from sales taxes on utilities <input type="checkbox"/> Red striped card — Exempt from sales taxes on any purchase of one or more items totaling over <input type="checkbox"/> \$50 <input type="checkbox"/> \$100 <input type="checkbox"/> \$150 <input type="checkbox"/> \$200 <input type="checkbox"/> Green striped card — Exempt from all sales taxes except hotel room taxes <input type="checkbox"/> Blue striped card — Exempt from all sales taxes		
Signature _____		Date of purchase _____
This form must be signed in the presence of the vendor.		

This form may not be used to make tax exempt purchases of motor fuel or diesel motor fuel other than heating oil.

DTF-950 (4/89) (back)

### Instructions For Using A Single Purchase Certificate

**Diplomatic Missions and Personnel:** Enter the information exactly as it appears on the individual or mission tax exemption card authorized by the U. S. Department of State. Add vendor's name and amount of purchase. Sign and date this certificate and the purchase invoice in the presence of the vendor at the time of purchase, and present your exemption card to the vendor for verification.

For purchases of utilities, give one certificate to each utility vendor. For other transactions, including purchases of heating oil, give the vendor a separate certificate each time you make a purchase, but do not give the vendor a separate certificate for each item covered by the invoice or bill. If you are an authorized representative of a mission, you may not use your Mission Tax Exemption Card to make personal purchases tax exempt.

**Vendor:** If you provide utilities, you need only one certificate from each purchaser to cover all sales or utilities made to that purchaser. For other transactions, including sales of heating oil, get a separate Single Purchase Certificate for each cash sale (cash, check, travelers check, etc.) and for each sale (cash or credit) to the holder of a red striped card.

Record the date and the name, address and tax exemption number of the purchaser on the purchase invoice to which this certificate relates. Have the purchaser sign and date each certificate and each invoice at the time of sale.

Examine the purchaser's tax exemption or mission tax exemption card to verify the accuracy of the information written on this certificate, and accept the certificate only if:

- a) the certificate is complete.
- b) the amount of purchase (in total) exceeds the minimum level shown.\*
- c) the information on the certificate agrees with the card.
- d) the exemption card has not expired.
- e) the purchaser is the person whose photo appears on the exemption card, and
- f) the purchaser is also the payer of record.\*\*

\* Minimum levels do not apply to purchases of utilities covered under Section 1105(b) of the Tax Law. (See Tax Notice N-86-25.1 for additional information on the sales tax exemption on utilities.)

\*\* A representative who is authorized to make purchases for a mission (i.e., one whose photograph appears on a mission tax exemption card) cannot use the mission tax exemption card to make personal purchases. Therefore, a vendor cannot accept a representative's personal check as payment when making an exempt sale to a mission.

You must retain each Single Purchase Certificate for at least three years after the due date of the return to which it relates, or the date the return is filed, if later, and maintain a method of associating the certificate on file with the sale made to the exempt purchaser.

**Certificate of Sales Tax Exemption For  
Diplomatic Missions and Personnel  
Blanket Purchase Certificate**

19

**Purchasers and vendors: Read instructions on back carefully  
before completing or accepting this certificate.**

Type or print

Name of cardholder	
Mission of	Tax exemption number
Name of vendor	Date of expiration

**Not valid for  
purchases  
made after  
date of expiration**

I hereby certify that I have been issued a Tax Exemption or Mission Tax Exemption card authorized by the United States Department of State. I am authorized to make purchases exempt from state and local sales taxes to the extent indicated in the boxes checked:

- ☐ Blue striped card — exempt from all sales taxes
- ☐ Green striped card — exempt from all sales taxes except hotel room taxes

Signature \_\_\_\_\_ Date \_\_\_\_\_

**This form must be signed in the presence of the vendor**

**Notice**

To vendors and diplomatic missions and mission personnel:

**Do not accept or issue this certificate for any of the following:**

1. Purchases of motor fuel or diesel motor fuel other than heating oil
2. Purchases made by the holder of a red striped exemption card
3. Purchases made in cash or cash equivalent (checks, traveler's checks, etc.)

**Vendors**

You must collect tax on a sale of taxable property or services unless the purchaser gives you a properly completed exemption document not later than 90 days after delivery of the property sold or services rendered. In addition, you must keep the certificate for at least 3 years as explained in the instructions.

# 20

## Instructions for Using the Blanket Purchase Certificate

### Diplomatic Missions and Personnel:

This Blanket Purchase Certificate, Form DTF-951, may be used by diplomatic and mission personnel who hold valid blue or green striped tax exemption cards authorized by the United States Department of State to substantiate the tax exemption for the first and all subsequent credit purchases made on or before the date of expiration of the exemption card, and utility purchases made on account on or before the date of expiration. You must use a Single Purchase Certificate, Form DTF-950, for all purchases in cash or cash equivalent (check, traveler's check, money order, etc.)

To use this certificate, Form DTF-951, enter the information exactly as it appears on your United States Department of State Tax Exemption or Mission Tax Exemption Card. In the presence of the vendor, add the vendor's name, your signature and the date. Give the vendor the completed certificate and present your exemption card to the vendor for verification.

For every purchase covered by this certificate, you must present your exemption card and sign and date the invoice in the presence of the vendor at the time of purchase. If your exemption card expires, you may not make tax exempt purchases for any period during which you do not hold a valid exemption card.

If you are an authorized representative of a mission, you may not use that exemption card to make personal purchases tax exempt.

### Vendors:

You may accept this certificate only for credit sales (including sales of heating oil on account) or utility service on account. Credit transactions may be made using in-house charge accounts (e.g., department store accounts) or bank or other financial service company accounts.

This Blanket Purchase Certificate (Form DTF-951) is not to be used by mission or diplomatic personnel to make cash (or cash equivalent) purchases. A vendor who has a Blanket Purchase Certificate, Form DTF-951, on file from a customer, must still get a Single Purchase Certificate, Form DTF-950, each time a cash sale is made to that customer.

Examine the purchaser's Tax Exemption or Mission Tax Exemption Card to verify the accuracy of the information given, and accept this certificate only if:

- a) the certificate is complete,

- b) the purchaser is not the holder of a red striped exemption card,
- c) the information on the certificate agrees with the card,
- d) the purchaser is the person whose photo appears on the exemption card,
- e) the purchaser is also the payer of record, and
- f) the exemption card has not expired.

A representative who is authorized to make purchases for a mission (i.e., one whose photo appears on a Mission Tax Exemption Card) may not use the Mission Tax Exemption Card to make personal purchases. Therefore, a vendor may not accept that card to exempt purchases charged to the representative's personal account. Once the original tax exemption card has expired, you must get a separate Blanket Purchase Certificate to cover the purchases made during the period a new exemption card is valid.

After accepting this certificate, you must record the date and the name, address and exemption number of the purchaser on the first and on each subsequent invoice issued. You must also have the purchaser sign each invoice in your presence and present his or her exemption card for verification. As proof of the exempt sales, keep this certificate in your files for at least three years after the due date of the last return to which it relates, or the date when such return was filed, if later, and maintain a method for associating the certificate on file with the subsequent sales made to the exempt purchaser.

### Warning for Misuse of This Form

The willful issuance of a false or fraudulent exemption certificate with the intent to evade sales tax is a misdemeanor. The misuse of this certificate with the intent to evade the sales tax shall also result in the issuer being subject to:

- (1) a penalty of one hundred percent of the tax that would have been due had there not been a misuse of this certificate, and
- (2) a penalty of \$50 for each certificate misused.

This is in addition to any other penalty imposed by the Tax Law.

When there has been false or fraudulent use of this certificate with intent to evade the tax, the tax may be assessed at any time subsequent to such use.



D. ATTAWAY  
President

S.B. HARPER  
Vice-President

J.H. JORDAN  
Treasurer

D.G. FRANTZ  
Secretary

"TODAY'S NEWS TODAY"

# The Shreveport Journal

OCT 12 1936

Full Leased Wire Reports  
of the Associated Press

ISSUED BY  
JOURNAL PUBLISHING COMPANY, INC.

PROMOTION DEPARTMENT  
GEORGE SEXTON, JR.

SHREVEPORT, LA.

October 9, 1936

Mr. George Magee, Jr.,  
Philadelphia, Pennsylvania

Dear Mr. Magee:

I am mailing today insured parcels post the 1 000 each of 1 mill and 5 mill Louisiana Luxury Tax Tokens. There are plenty available, but we still have our comedy of errors in the application of the law.

I was present in the office of a local drug chain when a representative of the Supervisor of Accounts was raising hell because there was no tax being collected on Coca-Cola, a big item in the fountain business in the south. The drug store took the position that as the syrup was taxed 20 cents per gallon, and the law specifically exempted articles already specially taxed, there was no tax due. The tax man took the position that the syrup tax was on the fountain, not to be passed on to the consumer, and that the fountain drink, mixed with carbonated water, was a new product, and subject to tax. This was about three pm. Orders went out to all of the eight stores to collect tax on all fountain drinks, even though compounded of already taxed ingredients. At ten the next morning Baton Rouge put out a ruling exempting mixed fountain drinks when made of taxed syrup and/or water or milk. It is a mess.

The local J. C. Penny store, specializing in popular priced merchandise is featuring tax free articles in full page ads. They do it by pushing rayon and cotton articles under the \$ 3.00 price limit. The better class stores are refusing to handle the tokens, collecting no tax on sales below 25 cents, one cent on sales 25 cents to seventy four cents, and two cents on sales of seventy five cents and above. Sentiment seems to be that a straight sales tax of two percent will result.

A ray of sunshine is the appearance of letters in the VOX POP columns of papers all over that state from former administration supporters reminding the voters that they put this bunch in power, and can either control them or throw them out. We will have a lot of fun before the thing is over.

If I can be of further service, let me know; and be sure to notify me when your check list is ready. I have most of the earlier issues, but recent ones have got away from me.

Yours very truly,

*George Sexton Jr.*

This letter is from George Magee's (H-1, Bryn Mawr, PA) files. Note the anecdotes about collecting the tax in Louisiana! Maybe by now most of us are so used to paying sales tax that we no longer think about it much, but when it was first imposed there were plenty of problems.

# Gold or Gold Plated?

Merlin K. Malehorn L-279

For both Washington and Missouri, there have been reports that souvenir tokens were struck in gold for presentation to appropriate officials incident to the introduction of sales tax tokens. Chits catalogs such a token for Washington as #1, and indicates that it belonged to Paul Fouts but disappeared prior to his death and its whereabouts are unknown. Chits also catalogs Missouri #12 and #13, 1 mill and 5 mill tokens; reportedly, one or more of these was presented to Guy Bates, who kept them for his grandchildren. Since Bates is deceased (see Newsletter 59, page 24), the location of these tokens is unknown. (It would certainly be nice if some eager beaver in that area would try to track down his children and grandchildren and see if they know anything about such tokens.)

In any event, Tim Davenport and I have been discussing whether or not these were likely to be 100% gold, or just gold-plated regular tokens or patterns. Short of getting our hands on them for testing, there's no way to know for sure. But one clue would be to consider whether it was legal to own gold coins in those days. ("Those days" were 1935 - 1937.) As some of us remember, and others may have learned from history or coin collecting, it was definitely forbidden to own gold for its own sake, but perhaps gold coins/tokens were an exception. With that in mind, I wrote to the American Numismatic Association Library. In return, they sent me an extract from the Coin World Almanac, 1987. It is in a section on the history of gold. As you can see, it was not legal to manufacture gold coins. By extension it would seem gold tokens were not permissible. Ownership of gold coins, other than rare and unusual, was not permissible either. It would seem rather unlikely that someone in Guy Bates' position in the government of the State of Missouri would encourage, accept, or retain gold pieces under such conditions. Hence, it might be reasonable to conclude that the Missouri tokens and probably the Washington tokens were likely to have been gold-plated.

Gold coinage, authorized soon after the republic was formed, had been gradually phased out until the end was spelled out in 1933 when it became illegal to manufacture gold coins or to use gold as money or in lieu of money (See GOLD CHRONOLOGY).

With the gold acts and orders of 1933 and 1934, designed to centralize the gold reserves of the country into the hands of the government, restrictions on collecting gold coins were very stringent. The government wanted to make sure no one was "collecting" gold coins for their gold content rather than for their numismatic value; hence, all gold coins were called in except for those "having a recognized special value to collectors of rare and unusual coin," according to the Treasury.

A determination was made on each individual gold coin presented to the Treasury for a ruling, including gold coins made before and after 1933. The criterion for a pre-1933 coin was whether or not it had "recognized" special collector value on April 4, 1933. That for coins struck after 1933 was whether they had "true numismatic value," based on the number issued, the purpose for which they were issued, the condition of the coin, the Mint mark if any, and all other factors concerning the issue.

Foreign coins struck after 1933 and issued in large quantities or for the purpose of providing a market for gold, or simply as a money-making device, were denied entry.

## 1933

June 5 — The United States goes off the gold standard.

April 5 — (Executive Order 6102), August 28 (Executive Order 6260), December 28 (Order of the Secretary of the Treasury) — Government prohibits the manufacture of gold coins, private hoarding of gold and the use of gold as money or in lieu of money. Gold coins having a recognized special value to collectors of rare and unusual coin, including gold coins made prior to April 5, 1933, are exempted from delivery to the U.S. Treasury, including U.S. and foreign coins. All other gold coins, gold certificates and gold bullion are required to be turned in to the Treasury.

On the other hand, I call your attention to the letter I have reproduced on the following pages. It has been quoted in part in the Newsletter previously. It is dated 1944, some years after the federal government's action noted above (1933), and yet Bates comments to Rowold that the tokens are gold. Assuming he was mistaken, note that he also comments that they weigh about twice as much as the zinc tokens. If they were only gold plated, this difference in weight would not be noticeable. Hence, we may be faced with Mr. Bates (and maybe Mr. Smith) having held on to their gold tokens. Given their position in the state political structure (remember that Missouri at the time was heavily influenced by a political boss), perhaps there were some inquiries through the Congressional delegation and a "permission granted to keep them" from the Treasury Department. However, Bates says nothing about such an activity, so it may be that he and Smith just didn't bother to turn them in.



STATE OF MISSOURI  
OFFICE OF THE STATE AUDITOR

FORREST SMITH, STATE AUDITOR

W. A. HOLLOWAY, CHIEF CLERK

JEFFERSON CITY

IN REPLYING PLEASE REFER TO

February 29, 1944

Mr. H. E. Rowold  
1307 Brush Creek Blvd.  
Kansas City 4, Missouri

Dear Mr. Rowold:

First, I want to beg your pardon for my delay in answering your letter of February 17 but have been out of town part of the time and busy closing up our month's work.

I was gratified to hear the reaction of a Republican to some of our Democratic officials and trust that you will be in the same frame of mind on election day, however, I do not work for Dwight Brown but for Forrest Smith, State Auditor, who as you know is seeking reelection.

I give you below the schedule of tokens which have been issued by this department since we started:

TOKENS ISSUED

	<u>ones</u>	<u>fives</u>
Large Paper	57,200,000	15,270,000
Small Paper	43,092,500	5,724,500
Metal	160,354,800	26,105,500
Plastic (to date)	29,270,000	8,865,000

As for the gold tokens, first, let me advise that I do not know that they are for sale because they were souvenirs and as long as I am connected with the Sales Tax Department I feel inclined to keep them.

When we placed our order for the metal tokens, a part of that order was made by the Scoville Manufacturing Co. who also make blanks for the U.S. Treasury and as a matter of courtesy they made in gold two one mill tokens and two five mill tokens, one set of which was presented to Mr. Smith and the other set to me.

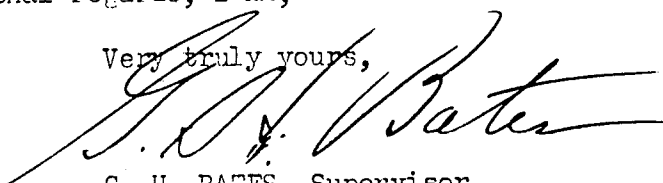
These tokens are the same size and thickness as the metal tokens and weigh about twice as much as the zinc token or approximately 1/8 ounce. The edges are plain, however, if there is any further description you would like, let me know.

One reason I asked for the approximate value was because another party had commented that to a person making collections they ought to be worth approximately \$100.00, however, I do not believe the gold in them would be more than in two \$10.00 gold pieces.

If at any time you happen to be in Jefferson City I will show them to you if you will call at my office.

With best personal regards, I am,

Very truly yours,



G. H. BATES, Supervisor  
SALES TAX DEPARTMENT

GHB:jk

## Handwritten MO Counterstamps

Merlin K. Malehorn L-279

Among other activities related to THE CATALOG (yes, there is such an animal), I'm trying to get together a comprehensive list of all the handwritten and handprinted messages on the reverse of the MO milktops. Here's a list of what has been reported as far as I know at present. Do you have others? If so, please drop me a line. Send me a "xerox" of it. Tell me what it is written with (pen and color of ink, or pencil), and what token it is on. I realize there is nothing to prevent someone from writing or drawing something on the backs of these milktops whenever the creative juices get to generating ideas. Since that can happen, we probably will not give them full treatment in the new catalog, although we may list them for information.

On the reverse of MO #17:

**A Pkg. of gum cost me a nickel and a mill.** - black ink  
**Dec 16 1935** - pencil  
**For every 10¢ you have to give one of these** - pencil  
**G. H. Bates** (autograph) - pencil/ink unknown  
**HA!!!!** - pencil  
**HELP HELP.** . (not fully decipherable) - pencil  
**J. P. MORGAN PAID NO TAX — JUST US POOR SUCKERS!** - blueblack ink  
**K. B. Keaster Bigelow Mo** - pencil  
**Melvin Brownlie Bigelow Missouri** - pencil  
**NEW DEAL? RAW DEAL** - blueblack ink  
**NEWTON MO.** - pencil  
**1909** - pencil  
**Nona Charles** - black ink  
**O — Glaeser 2839 Wyoming** - black ink  
**ONLY FOOLS PAY SALES TAX!!!** - black ink  
**PISS ON SALES TAX** - black pencil, also with black ink  
**R. H. SEPT. 12 1935** - dark blue ink  
**SEE NO TAX HEAR NO TAX PAY NO TAX** - pencil  
**SHOP AT HICODYMA** - pencil  
**S. K. Brewery St. Louis Mo.** - pencil  
**THE RICH GET RICHER THE POOR GET SALES TAX** - blueblack ink  
**TOM** (with 1971 sales tax token 1981 drawn inside the letters) - black ink  
**Tom C McMann** (autograph) - blue ink  
**"VOTE G.O.P. AND END SALES TAX"** - pencil  
 (freehand sketch of donkey head) **YOU CAN TELL A JACKASS PUT THIS OUT -**  
 blueblack ink

On the reverse of MO #18:

**G. H. Bates** (autograph) - pencil/ink unknown  
**Robert July 37** - pencil  
**Tom C McMann** (autograph) - blue ink  
**"Vote G.O.P. and end the sales tax"** - pencil

On the reverse of MO #20:

**G. H. Bates** (autograph) - pencil/ink unknown

On the reverse of MO #21:

**45 Oct 13 56 Oct 23** - pencil  
**G. H. Bates** (autograph) - pencil/ink unknown

**CHANGE OF ADDRESS**

Marc J. Duvall (R-427), 1621 Bigelow Avenue North, Seattle, WA 98109  
 Max Studley (R-276), 18883 Havasupai, Casa Grande, AZ 85222  
 David Stolaroff (R-393), P.O. Box 13559, El Paso, TX 79913  
 Ken L. Hallenbeck, Jr. (F-51), 711 North Nevada Avenue, Colorado Springs, CO 80903  
 Prentiss D. Wright (R-269), 1412 Pineridge Drive, Gulf Shores, AL 36542

**NEW MEMBERS**

Phil Bloch, 3130 Olympic Boulevard, Tacoma, WA 98466  
 Scott E. Ormiston, 1341 Dawson Drive, Denver, CO 80229  
 Stuart W. Hawkinson, 606 Second Avenue, Eau Claire, WI 54703

**A NOTE FROM THE EDITOR**

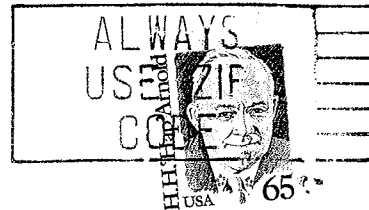
Due to circumstances beyond my immediate control, I have had to print and distribute this issue rather hurriedly and was unable to include the customary Secretary-Treasurer's report, which would have been for the fourth quarter, 1989. I've included the changes of addresses and new memberships that I know about, but if there are others I offer my apologies.

I am also experimenting with a new mailing "package." We have been mailing the newsletters in kraft envelopes. That adds slightly to the cost of both supplies and postage. So I'm going to try this issue folded in the middle and stapled, with address on the back.

---

American Tax Token Society  
 Editorial Office  
 6837 Murray Lane  
 Annandale, VA 22003

Newsletter 68, January - March 1990



Jerry F. Schimmel, F-3, H-7 (1971)  
 P.O. Box 40888  
 San Francisco, CA 94140



# ATTS NEWSLETTER

69

APR - JUN 1990

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
5150 NW Shasta  
Corvallis, OR 97330

## Advertisements

### Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140



FREE ADMISSION HOSTED BY: OMAHA COIN CLUB

SEPTEMBER 1&2, 1990

OMAHA, NEBRASKA

**Show Information:**

Steven C. Drake  
c/o Omaha Coin Club  
P.O. Box 1003  
Omaha, NE 68101-1003  
(402) 571-5421

**Location:**

Ramada Inn Airport  
Abbott Drive & Locust  
Omaha, NE 68110

**Rooms:**

1 (800) 272-6232  
1 (402) 342-5100

**BUY-SELL-TRADE TOKENS-MEDALS-MORE**



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**BUY-SELL-TRADE TOKENS-MEDALS-MORE**

Those who have been keeping up with our ATTS publications may be interested in a new addition to the ATTS Historical Collection. I had assembled reprints from The Numismatist several years ago, but laid the material aside without further action. The American Numismatic Association recently granted permission for the reprints, so a slim publication of 14 notes and articles about sales tax tokens, reprinted from their publication, is now available for \$5.00 including postage. . . . The Editor.

**WANTED:** Rare Illinois metal and cardboard sales tax tokens. Please write for full want list. Will buy or trade. Rich Hartzog, P. O. Box 4143, Rockford, IL 61110. Call collect (1-815) 225-0771.

**WANTED:** Schimmel catalog AL-10, -12, -13; AZ-6, -7, -8. Also want transportation, prison and race track admission tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

**FOR SALE:** "100" different arcade tokens for only \$19.00 postpaid. Sam Petry, P. O. Box 167, St. John, IN 46373.

**CATALOGING NEBRASKA** merchant trade tokens. Send listings or rubbings of military, saloon, dairy, etc. I will not bug you for tokens. Postage refunded, credits given or will not reveal. George Hosek, 7411 Idledale, Omaha, NE 68112. (1-402) 455-1905.

**TRADE:** All states by Schimmel numbers. Let's exchange lists and tokens. One for one. Stuart Hawkinson, 606 2nd Ave., Eau Claire, WI 54703.

## Prices Realized

Schimmel Auction #21, closing February 25, 1990

145A	Trial Strike or Pattern Piece: an MO-6 Missouri 5 Mills Zinc, size 16 mm. (C&C #15). Only the 2nd one of this type known to me, the first was listed in C&C. This one got into circulation. VF+ (MB\$275)	\$315
146	AL-4 (#8&9) 1 Mill Zn 3 pcs F-VF (\$5)	4
147	AL-6 1 Mill grey fibre c/hole Unc (\$3)	no bid
148	AL-7 1 Mill gr fbr 1 4 mm. tall Unc (\$10)	9
149	AZ-3 1 Mill Zn Unc ox spt Unc (\$7)	5
150	CO-3 1 Mill brn fbr Unc (\$6)	5
151	WHOLESALE LOT: NM-2 & 4 5 Mills cop (T-I & III) 14 pcs AU-BU, mostly BU (\$45)	no bid
152	NM-5 (#10) 5 M. cop error EF (\$20)	15
153	OK-1 (#3) 1 Mill Chk/Chk 9 pcs Unc-BU (\$6)	no bid
154	OK-2 (#4) 5 MIs Chk/Chk 6 pcs AU-BU (\$6)	no bid
155	OK-3 & 4 (#5 & 6) 1 M. Chk/Pensions; 1 M. Token/Pens 2 pcs EF (\$9)	10
156	OK-10 & 125 (#13 & #23) 1 M. gry fbr unc; 1 M. ST/ST cdbd AU 2 pcs (\$5)	4
157	OK-15 & 19 1 & 5 M. cdbds 5 pcs AU-Unc (\$4)	no bid
158	UT-1, 2, 3 alums mixed 17 pcs AU-Unc (\$5)	no bid
159	State Issues batch of 85+ VG-EF (\$35)	17
160	(IL #13) Beardstown EF (\$7)	5
161	(#14) Bunker Hill EF (\$4)	3
162	(#20) Depue EF (#30)	26
163	(#22) El Paso EF+ (\$12)	12
164	(#25) Gillespie AU (\$4)	3
165	(#27) Hoopston Unc (\$4)	3
166	(#30a) J'ville crosslet to rt VF (4)	no bid
167	(#35) Ladd EF+ (\$30)	no bid
168	(#42) Mattoon EF (\$3)	3
169	WHOLESALE LOT: Jasper Co. (#31) 7 pcs AU-Unc (\$7)	4
170	WHOLESALE LOT: Rock Island (#77 & 78a) cop & alum 62 pcs AU-Unc (\$28)	15
171	COLLECTION: 31 diff IL metals EF-Unc. 24 AU-Unc (\$40)	34
172	(KY #16 & 17) Arctic Ice 5c & 10c AU (\$6)	no bid
173	Cardboard Lot: Warboys lot of 6 diff cards of 20; Schimmel personal #PJS-5a; booklet pane of 6 Franc 1 Frc. Tax exemption coupons. all Unc. (\$10)	12
174	(NC #8) Eagle Stores wht EF+ (\$10)	22



175	(NC #25) "McLellen" Stores wht Unc (\$12)	12
176	(NC #26) Newberry's wht Unc (\$12)	14
177	(NC #28) Post Office Lunch Unc (\$15)	19
178	(NC #32) Southern Stores violet Unc (\$12)	19
179	(TX #3) Stanford Smith, Keep Tokens Out of Texas etc. AI 22 AU (\$20)	13
180	(WA #49,50,51,72b,77) 5 dif AU-Unc cdbds Spokane '35 & '41, Stevenson, Mecca, Rhodes (\$5)	16
181	(WV #4) S. S. Kresge yellow Unc (\$12)	12
182	(WV #15) G. C. Murphy Co 1c wht EF (\$15)	18
183	(WV #23) Silver's wht with rbrstp Unc (\$10)	11
184	(SM #1) Simplicity Tax 1% Cop abt EF (\$9)	8

## New Finds

.... The Editor

### MAVERICK

Harvey Thamm (R-414, Stafford, TX) has discovered a wooden nickel that is yet another collectible. Pictures are provided below. Harvey comments: "I believe it to be from the East as I always associated 'Assembly' with east coast political organizations rather than here or western states, but that is just my guess."

This will have to be a maverick. We don't know what state, when, who Garvey was, or anything like that. Anyone want to try to track down or know anything more about this?

Harvey also sent pictures of still more Ralph M. Hall "All for Hall from Rockwall" encased cents. Neither one talks about sales taxes, so we won't consider them for the catalog. One is a thanks from State Senator Hall, the other is a Congressman Ralph M. Hall. It has a phone number on it; Harvey has called but but no one has picked up the phone so far.



### MISSOURI

Also pictured above, on the right, is another MO counterstamp. It is on the reverse of MO #17, the 1 mill cardboard "milktop." The counterstamp is purple rubberstamp, and the business "Barriers Better Bar-B-Q" is unidentified. The token surfaced recently in a private sale. As far as is known, it is R-10, unique.

# Dues Increase

.... The Editor

The Board has recently approved an increase of dues to \$8.00 per year starting in 1991. The primary reason for this increase is the cost of the Newsletter and other printed material distributed with it.

Since I became Editor in 1985, I have been able to print the Newsletter at no cost to the Society. As a result, I was able to put as many pages into each issue as I thought were needed to include all the information of possible interest to various members. Also, I was able to print additional materials, such as Clippings, Vol I, the annual membership list with a listing of members' interests, an index of all issues to date, and so on. To illustrate the magnitude of the "free ride" we were able to arrange, the cost per member for printing alone was \$13.16. The envelopes cost about 1½¢ to 2¢ each, depending on whether I needed a large one or a small one for the mailing, amounting to about 7¢ a member for the year. The postage cost per member for the Newsletter and all other materials distributed with it, was \$5.90. On top of that were the miscellaneous costs of the Editorial Office, such as correspondence with members and other sources of information for articles and the catalog, mailing labels, ribbons for my word processor on which I do the writing and formatting of the Newsletter, and other miscellany. These costs were an average of \$1.34 per member for the year. There were also costs to the Secretary-Treasurer for managing the Business Office; I have not added them in.

Altogether, not counting the expenses of the Business Office, the cost per member last year would have been about \$20.47, if members had had to pay for everything. As you can see, \$5.00 dues would pay only about 25% of the cost. Fortunately, 65-70% of the total cost was covered by my getting the Newsletter and other materials done as a "freebie."

That situation is, unfortunately, very likely going to change immediately. As I write this article, I am not certain whether I will be able to print this issue at no cost or whether ATTS will have to pay for the printing.

Obviously, there are a variety of tradeoffs to be made. At \$5.00 dues, I have an average of \$1.25 to work with for each issue. That has to cover the cost of the printing, envelopes (unless we mail the issues stapled), and postage, plus about 35¢ average cost for supplies and other operations of the Editorial Office. I have been doing a few experiments with the local post office with the idea of getting the maximum number of pages for some given postal cost. It appears that I can get out a Newsletter of 18 pages (9 sheets of paper) in a 6½ x 9½ envelope, for 45¢ postage. The printing cost would be 90¢. That's 10¢ more than the \$1.25, not counting the 35¢ for the Editorial Office. So each issue of the Newsletter you would receive would still cost 45¢ more than your dues would cover. If I reduce the Newsletter even further, the next step is only three sheets (six pages) in an envelope or five sheets (ten pages) stapled; printing costs would be 50¢ and postage 25¢, plus the 35¢ for the Editorial Office, totalling \$1.10, which is 15¢ less than what your dues are paying for. Further, ten pages is just not enough to put out even the minimum amount of interesting information that is available. My personal view is that a Newsletter of 24 to 28 pages could be run every issue, and would include information that is interesting enough to members to make it desirable. If my experiment with the post office was correct, I could put out as many as 32 pages (16 sheets) per issue for 65¢ postage. Printing a Newsletter of that length, which is probably a little too long, would cost about \$1.60 per copy. That plus postage (65¢) and miscellaneous cost (35¢) totals to \$2.60 per issue. Don't forget that postal rates are going up in 1991, perhaps as much as 5¢ for the first ounce and 2-3¢ for each additional ounce.

Of course, that doesn't include the annual membership list, which I can reduce to about 10 pages by cutting out the information about the interests of members, and just listing names and addresses. It doesn't include the latest edition of the index to all issues, which (through 1989) runs about 32 pages. So what I can do to get the maximum effect for the money available is reduce the length of the Newsletter on the average (with some being real long and others being short), and use up some of the available postage by sending along other useful information. But any way it gets sliced, it will run around \$2.00 or more per mailing. Thus, the dues simply have to go up.

We could just subsidize the operation out of the funds in the Treasury, since those funds are intended to serve the members. We are caught in a bind, though. If we do that, there is no way to finance the publication of the new catalog. We will have to pay for that up front, even if the funds are recovered later when members and others buy copies of it. But right now we have to build up a nest-egg so that we can cover at least some fair share of the cost of the publication. Even the easiest approach that will provide a useful catalog—make good xerox pages with half-tone pictures, and get a local bookbinder to make a softcover book—is going to cost more than we have in the Treasury at the moment. And it will cost considerably more if we go for a better book or get enough copies that we have some surplus for sale to new collectors later. Once we get past this front-end buy-in, we will have funds in the Treasury and can subsidize the Newsletter so that even if printing and postage costs go up further, which seems inevitable in the long run, we may not have to raise the dues further for some time.

Anyhow, that's a sort of a simplified explanation of the "high finance" that the Secretary-Treasurer and I have been working on, and the reason that the Board has approved a dues increase.

---

## Election

It's that time again! In accordance with our Constitution, we are required to elect officers for the next two years starting in January 1991. The procedure is that we notify all members in this newsletter and request nominations. Most nominations are really volunteers who are willing to take on some task and say so. In the next newsletter we tell the members the names of "candidates" and call for votes. Then in the October - December issue we report the results.

The current officers (the "Board") are:

President: Richard Johnson (L-38)

Vice President: Jerry Schimmel (H-7)

Secretary-Treasurer: Tim Davenport (R-232)

Editor: Merlin Malehorn (L-279)

Board Members-at-Large: Ken Hallenbeck (F-51)  
Robert Leonard (F-21)  
Vacancy

The duties of these individuals are:

President: Serves as the formal head of ATTS. Compiles written motions from the Board and members and sends out periodic communiques as needed to maintain the affairs of the Society.

Vice President: Takes over in the absence of the President.

**Secretary-Treasurer:** Keeps membership records, pays the bills, minds the savings. Provides a quarterly report on membership, receipts, expenditures. Accumulates Want Ads for the Newsletter.

**Editor:** Compiles, prints and mails the ATTS Newsletter and other documents of interest to ATTS.

**Board Members-at-Large:** Make and vote on motions regarding ATTS activities. Comment on various matters of interest to the Society.

Obviously, **WE NEED YOUR PARTICIPATION!** For one thing, there is a vacancy on the Board due to a resignation from the Society. Also, as part of the process it is possible some of the current officers may want to pass the baton to someone else. Other than that, are you willing to do something? What might it be? How much time it takes is really up to you, although the workload isn't much except for the Secretary-Treasurer and the Editor. Nominate yourself for something! The deadline for you to let the President (not the Editor) know what you would be willing to do is August 1, 1990.

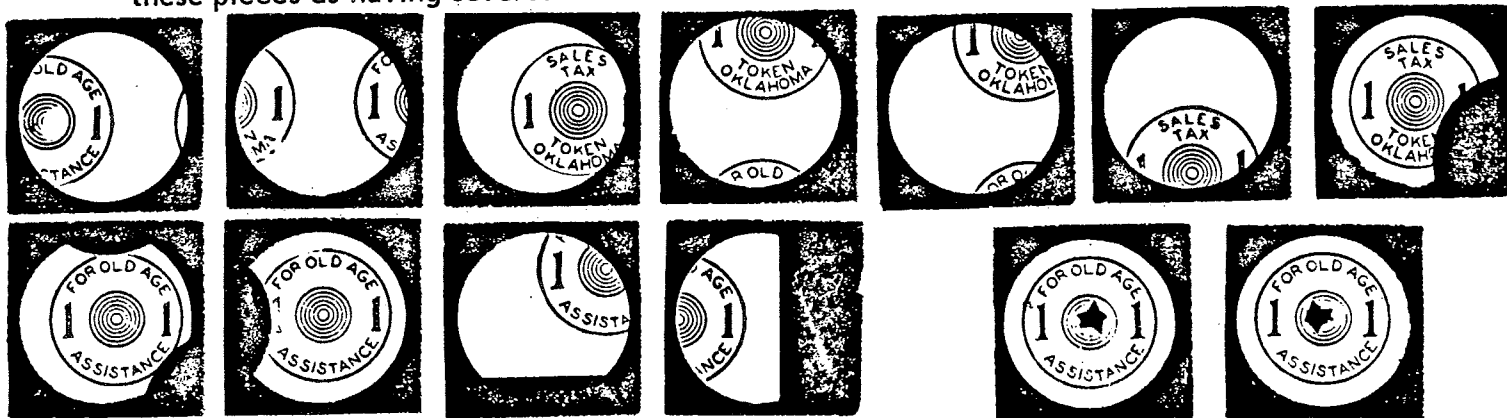
## Oklahoma #18

Merlin K. Malehorn L-279

In Newsletter 42 (April - June 1983), the late Irv Swalwell reported the find of a large quantity of Oklahoma tokens, mostly cardboard, some fiber, and a few metal. In Newsletter 51 (October - December 1985), he provided more information about the colors and other features of the cardboard tokens.

Irv died before he was able to provide any "final report" on his analysis of the enormous quantity of these things. His main collection has been taken over by his son Matt, but I obtained from Mrs. Swalwell a considerable portion of the "hoard" of OK #18 and #19. Irv had already pulled out quite a batch of errors. I have been fingering through them and found more. Illustrations of some of #18 are provided below. There are so many of these things there's not much to be accomplished by cataloging them, even though there are a few that repeat themselves.

The vast majority - probably 95% - of #18 are pale gray-green or pale green-blue, depending on what your eyes see. There are a few that appear to be tan. The tan is usually more strong on one face than it is on the other. Some of the tan faces are only partially tan. There aren't any "white" or "very pale" pieces. My opinion at the moment is that there was almost no quality control on these things and the selection of cardboard for the printing for the 1 mill cardboard at least was not particularly strict, so that there was not really any deliberate printing on several shades but rather the color of the stock varied somewhat. I'd suggest that there is really not much reason to catalog these pieces as having several different colors.



# Federal Tax Exemptions: 4

7

Merlin K. Malehorn L-279

This is a continuation of my reporting on developments related to tax exemptions for foreign diplomats as a result of a federal program operated by the Office of Foreign Missions, Department of State. I reported the discovery in Newsletter 55; in Newsletter 56 I provided some information obtained from the Department of State; and in Newsletter 68 I extended the discussion with a report on some local procedures, including use of a paper slip, for implementing the program.

In that last article, I indicated that I was attempting to obtain additional information from several sources. One of them, the Department of Taxation, Commonwealth of Virginia, has provided Virginia Retail Sales and Use Tax Regulations, January 1, 1985, with amendments to date.

Section 630-10-45.F provides the Virginia regulation on diplomatic exemptions. It is reproduced on the next page.

If you re-examine the little form I illustrated in my last article, you will see a block "CUSTOMER HAS WIC VOUCHER." I had gathered from another source that this dealt with widows, infants, and children. So I inquired about that program also. The Virginia regulation is in Section 630-10-112. I have reproduced parts of that section, also.

**F. Diplomatic exemption.** Pursuant to the provisions of the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations, no sales or use tax is applicable to sales to or purchases by certain foreign diplomats. Persons who are entitled to this exemption are issued numbered diplomatic exemption cards by the U.S. State Department bearing the name and photograph of the person to whom the card is issued. In order to qualify for exemption, the purchase *must be made by the person to whom the card is issued*. No exemption certificate is required; however, the record of the sale must indicate the exemption card number of the purchaser.

## **§ 2. Food stamps and WIC drafts.**

Effective October 1, 1986, the tax does not apply to tangible personal property purchased by individuals with food coupons ("food stamps") issued by the U.S. Department of Agriculture under the Food Stamp Program or drafts (WIC drafts) issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

## **§ 3. Other purchases by food stamp and WIC program participants.**

The exemptions set forth in § 2, Food stamps and WIC drafts, apply only to food or other items of tangible personal property actually purchased with food stamps or WIC drafts. Thus, all other purchases by food stamp and WIC program participants that are not paid for with food stamps or WIC drafts are subject to the tax.

Giant Food responded to my inquiry with a short letter and illustrations of the little forms they use in Virginia, Maryland, and the District of Columbia. I have provided below a portion of the letter and pictures (reduced) of the MD and DC forms, which are quite similar to the VA form I illustrated in Newsletter 68.

"The documents used in each jurisdiction are very similar, differing only in the amount of specific detail that helps a cashier efficiently handle a transaction. For example, Virginia issues a number of different "ST" forms, depending upon the nature of the entity that is granted exempt status.

"A customer must provide evidence of tax exempt status at the time of the purchase. Diplomats present an identification card; businesses and organizations must provide their tax exempt number. Additionally, in Virginia, Giant is required to have a file copy of an organization's ST form at the store being shopped. Purchases made with WIC vouchers (Women, Infants, and Children Program) are exempt from sales tax in all states.

"The tax exemption documents from each store are retained for audit purposes. Tax exempt sales are reported in aggregate as part of the periodic tax filing for each area."

GIANT FOOD INC.

**MARYLAND SALES TAX EXEMPTION**

STORE NUMBER	AMOUNT OF SALES TAX EXEMPTED	DATE
	\$	
MARYLAND SALES TAX IN THE ABOVE AMOUNT HAS NOT BEEN COLLECTED FROM THE HEREIN NAMED CUSTOMER BY REASON OF:		
CUSTOMER HAS:	SPECIFY CARD NUMBER	
<input type="checkbox"/> DIPLOMATIC CARD		
<input type="checkbox"/> MARYLAND CERTIFICATE OF EXEMPTION NUMBER		
<input type="checkbox"/> WIC VOUCHER		
CUSTOMER'S NAME (PLEASE PRINT)		
ADDRESS		
CITY	STATE	ZIP
CUSTOMER'S SIGNATURE		

FORM 26 (Rev. 9/89 CMX)

GIANT FOOD INC.

**DISTRICT OF COLUMBIA SALES TAX EXEMPTION**

STORE NUMBER	AMOUNT OF SALES TAX EXEMPTED	DATE
	\$	
DISTRICT OF COLUMBIA SALES TAX IN THE ABOVE AMOUNT HAS NOT BEEN COLLECTED FROM THE HEREIN NAMED CUSTOMER BY REASON OF:		
<input type="checkbox"/> CUSTOMER HAS A DIPLOMATIC CARD		
SPECIFY CARD NUMBER:		
<input type="checkbox"/> CUSTOMER HAS A DISTRICT OF COLUMBIA CERTIFICATE OF EXEMPTION NUMBER.		
SPECIFY EXEMPTION NUMBER:		
CUSTOMER'S NAME (PLEASE PRINT)		
ADDRESS		
CITY	STATE	ZIP
CUSTOMER'S SIGNATURE		

FORM 25\* (9/83)

Before we get too deeply into this "exemptions from sales tax" stuff, we need a little perspective. The matter of exemptions for foreign diplomats came up because I had discovered the existence of an ID card issued to qualified foreign diplomats. They are required to show the ID card at the time they are seeking exemption incident to a purchase. I thought the ID card might be a collectible, and I suppose it is except that they are very tightly controlled and are not at likely to be available to collectors. So I had figured "forget it" and went on to something else. However, as reported in my most recent previous article, I discovered by accident a little form used in our local Giant Food, Inc., stores, to keep track of sales to foreign diplomats and holders of WIC vouchers. So that gave rise to the thought that these little slips might be collectibles for some of us, given that most of us are more into the tax token side of this hobby. Since the foreign diplomat program extends nation-wide and is implemented through the various states and thence through local vendors, there is a potential for lots of little certificates to exist. I don't know if they do, but that's the fun of it—trying to find out.

On the other hand, exemptions from sales tax in a broader sense are all over the place. In the Virginia regulations, for example, there's a list of 14 items of equipment used by "harvesters of forest products," all of which are exempt. Oil for the equipment is on the list, as are tires. There is a parallel list of 12 items used by the same harvesters, but not exempt. Oil is on that list, too. With reference to "commercial watermen . . . extracting seafood from waters for commercial purposes" there is a list of 31 items

exempt, and another list of 14 items (including an "everything else" item) not exempt. This sort of guidance goes on for page after page. It boggles the mind! I'm certainly not interested that we get into tax exemptions; I'm just interested in determining whether there are any possible collectibles associated therewith, probably having to do with record-keeping for accounting purposes, or having to do with qualification for the exemption. Whatever the case, I suspect that there aren't a lot of things in which we'd be interested, and even then the items would be borderline for most of us. But we ought to be aware of their existence even if they are a distant cousin.

This bulletin is from George Magee, Jr., (H-1, Bryn Mawr, PA). It provides information for merchants in Illinois about the tax tokens being distributed by the Department of Finance.

STATE OF ILLINOIS  
DEPARTMENT OF FINANCE

**BULLETIN RELATING TO RETAILERS'  
OCCUPATION TOKENS.**

1. The Department of Finance has been requested by many retailers whose sales are chiefly of small unit value to provide a method whereby the amount of their tax liability may be more correctly and accurately reflected in their prices. To meet this demand Retailers' Occupation Tokens are being provided.

2. Retailers' Occupation Tokens will be made available in a denomination corresponding to one and one-half mills and will be packed in rolls of forty.


3. Retailers holding a valid certificate of registration under the Retailers' Occupation Tax Act may purchase these tokens from the Department upon their application therefor.

4. The Department will reserve the right at all times to redeem outstanding Retailers' Occupation Tokens upon giving 30 (thirty) days public notice of an invalidation date, and redemption will then be made in the form of a credit to retailers registered under the Act.

5. After the expiration of such invalidation date all Retailers' Occupation Tokens outstanding will be void and invalid.

6. Retailers' Occupation Tokens may be purchased at the offices of the Department of Finance at Springfield and Chicago, and such other distributing centers as may be announced at a later date. Retailers desiring to have tokens sent to them directly will be required to pay the cost for mailing and insurance.

July 1st, 1935.

(52111)  7

## Wooden Money

... The Editor

In ATTS Newsletter 60, January - March 1988, I printed a copy of a letter from Herman Boraker, Rocky Ford, CO. In the letter, he recounts some information about the use of tax tokens in Colorado. Mr. Boraker also collected wooden money for some time in the 1930s and early 40s, and wrote several articles for The Numismatic Scrapbook

Magazine in 1939 and 1940. Here are articles from August 1939 on "Wooden Money," a report on Nebraska from February 1940, and on various Washington towns from August 1940. Note that this Nebraska report identifies the "wooden nickel" from Humboldt that was illustrated in Newsletter 67 as part of the discussion of the "white spot" in the state. Also note that the notes about some of the Washington towns tie in with quite a few articles in past Newsletters discussing the question of which reported towns in the state actually issued wooden sales tax tokens versus wooden "nickels."

## From the Editor

Our daily volume of mail received touches a low point during the months of July and August, however, the mention here last month that articles on Wooden Money would start in this issue brought a deluge of letters and postals. We knew that collectors were actively engaged in gathering the souvenir wooden currency as a committee informed us last summer that orders from over 200 individuals had resulted from a single advertisement in this magazine—but we didn't know until now the extent of this interest. For this number Mr. Boraker has prepared a little story on the Tenino, Washington issue, which is considered to be the first of the "depression wooden money scrips". This will be followed in succeeding numbers by condensed data on other wooden money issues. In order to avoid stretching publication of the series over several years the condensed form of presentation was deemed advisable. It is planned to cover several issues each month.

\*\*\*

### NEBRASKA Humboldt

Denom's issued: Only one, that being a One Nickel denomination.

Size: 2 inches long by  $\frac{1}{4}$  inches wide by  $\frac{1}{8}$  inch thick.

Issued for: Richardson County, Free Fair—Humboldt Fall Festival.

Redemption date: September 20th, 1938.

Obverse: Wooden Nickel, 5c, Humboldt, Nebr. "The Bright Spot of the White Spot." Void after Sept. 20, 1938.

Reverse: — Richardson County, FREE FAIR, Humboldt, Fall Festival, Sept. 14-15-16, 1938.

Composition and color: Three ply wood. Printed in black ink on both sides.

Issued by the Humboldt Fall Festival.

## Wooden Money

By Herman Boraker

Is it any good? Where did you get it? Such questions and many others are sure to be asked of anyone having started a collection of wooden money. This is by no means a new idea but another case of history repeating itself. The first of the modern depression issues is that of the town of Tenino, Washington.

Tenino's wooden money gained nation-wide attention shortly after the first issue in December, 1931. It demonstrated that scrip can be used to thaw frozen bank assets and to disapprove the old remark, "Don't take any wooden money."

The depositors found their assets frozen and there was an acute shortage of currency. In the emergency this unique scrip plan was devised. The Chamber of Commerce agreed to accept up to 25 per cent of the deposits of individuals, and to issue them in return scrip. The Chamber promised to redeem the scrip upon the payment of dividends which had

been assigned. Thus the depositor had the use of a portion of their money and the community had an additional currency system.

The first issue was on paper, but a little later sliced wood of Sitka spruce was used as a demonstration of a local industry. This wooden currency was reinforced with paper between the sheets of paper-thin wood. Denominations of 25c, 50c and \$1.00 were printed. The last issue was in January 1933.

On May 1, 1935, Tenino again resorted to the use of wood money. The state sales tax went into effect on that day, calling for 2 per cent to be paid by the customer. One-fifth cent pieces were issued by different business enterprises to be used until the state could supply them with tax tokens. 20,000 of these pieces were printed.

### WASHINGTON

#### Blaine

Denom's issued: 5c, 10c, 25c, 50c, and \$1.00.

Size: Round, 1  $\frac{11}{16}$  inches in diameter.

Issued for: 120th anniversary of peace between the U.S. and England.

Redemption date: I believe that these pieces are still redeemable.

Obverse: All have the same obverse except for the denomination. Black line border around the edge. Inside: Peace Arch, Blaine, Wash. In the center is the denomination.

Reverse: Same border. Around the edge, Acceptable at par for Mdse. 1933. Blaine Relief Ass'n. In the center is a picture of the Peace Arch. All have the same reverse.

Composition and color: Three-ply sheet wood in natural color, printed in black ink.

Quotation from a paper issued by the Blaine Relief Ass'n:

"The Blaine Relief Association, in

an unemployed relief effort, are turning out round wooden coins, made from three-ply sheet wood and backed 100% by United States currency or city warrants earmarked for their redemption. The city council has set aside a quantity of non-interest bearing city warrants as security for the coins and has designated an amount of city work to be done by the unemployed and paid for in wooden money. The coins issued as nickels, dimes, quarters, half-dollars and dollars are taken in payment for merchandise by all of the city's retail stores. Because of restrictive coinage the smaller coins are accepted at above par. The merchants in turn can redeem them at the bank although most of them are scooped up by souvenir hunters passing through to Canada or visiting the famous \$125,000 Peace Arch commemorating 120 years of peace between the United States and England.



**Bremerton**

Denom's issued: Quarter dollar, round with milled edge.

Size: 1¼ inches in diameter and ⅛ inch thick.

Issued for: American Legion meeting in Bremerton.

Redemption date: July 10, 1933.

Obverse: Around the edge or field, Bremerton, Wash. 1933. Twenty Five Cents. In the center is a picture of Old Ironsides with the name below the ship.

Reverse: Around the edge, Bremerton Post 149 American Legion. 25 Cents. In the center is the emblem of the American Legion.

Composition and color: Solid wood, printed in blue ink.

Issued by: American Legion Post 149, Bremerton.

**Longview**

Wooden twenty-five cent pieces, commemorating the visit of the United States Frigate Constitution to Longview, Washington in August, 1933, were issued by the Chamber of Commerce. These quarters, which are about the size of a fifty-cent piece and which have milled edges bear upon one side a replica of a fir tree and upon the reverse that of "Old Ironsides" with the denomination of the coin and the name of the sponsors.

These coins were acceptable with all local merchants and were backed with the money derived from their sale. The funds were deposited in the First National Bank which also held the dies and extra coins. These were destroyed after the expiration of the redemption date, October 17, 1933.

Issues that I have not seen:—

Washington

Kelso, 25c.

Spokane, 5c (18 varieties).

Hoquiam, \$1.00. 1933.

Hoquiam, 25c. 1937.

Hoquiam, 25c. 1939.

Aberdeen, 25c.



## Foreign Sales Tax Tokens/Stamps -

... The Editor

In Newsletter 67, I provided a status report on our efforts to obtain more information on several series of Canadian revenue stamps that had originally been reported by Jerry Bates as being sales tax stamps.

Mike Florer (R-409, Lincoln, NE) has written that there are equivalent pieces from other countries as well, and suggests that an effort be made to identify them. He sent me photocopies of several items. They are reprinted below to illustrate some of the possibilities. The Cyprus specimen was reported in the American Revenuer, April 1986. The Israel pieces are from Wallerstein's 1980 Specialized Catalog of Israel and the Holy Land Revenues. The German pieces are from Erler and Norton's Catalogue of the Adhesive Revenues of Germany, I, 1979. I would certainly appreciate any additional information anyone can provide about foreign sales tax stamps and tokens. As a member of ARA I've been in touch with the leadership of that organization and have been provided some additional leads that I have not had time to follow up as yet.

Members who are into "hard tokens" only, i. e. "no stamps," should take a look at the Mas Kniyah on page 82. Those tokens are listed as oval plastic.

### Cyprus Sales Tax Handback Stamp

by Andrew Hall, ARA



The illustrated revenue (or should it be called an un-revenue) is issued to represent the amount of sales tax deducted from purchases by foreign tourists. I have not been able to establish how the shop owner accounts for the tax involved, but perhaps an

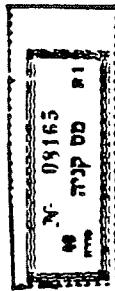
ARA member on vacation in Cyprus will be able to supply the answer.

The stamp is on unwatermarked paper (as far as I can see on such a small stamp). The inscription is in black, with a yellow background. From the imperforate sides, I would deduce that the stamp is issued in coils. At the top is the inscription "Qtr. No. 4"—do stamps exist for other quarters? Equally, are there stamps for values of sale other than 100 mils?

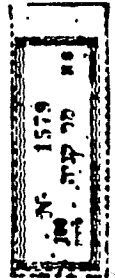
SALES TAX (MAS KNIYAH)

During the 1950's and 1960's, Israel issued different types of Sales Tax labels. They contained the word "Mas Kniyah" (sales tax) and some labels contained a value, denomination and control number. They were also called purchase tax stamps. These labels were attached to various household items, such as furniture, cooking utensils, etc. They were also attached to various articles of clothing. In many cases, these labels were made of cotton and were sewn into the garment. In other cases, various labels were plasticized with an adhesive on one side. This type of label was also attached to articles of furniture and leather goods.

Paper Labels Pruta Value Issued 1949 or later



KP 2



KP 5

Catalog	Value	No/Abbrev.	Control/Description	Mint
KP 1	20 pr	No	White paper, Blue lettering	\$ 2.00
KP 2	40 pr	No	White paper, Blue lettering	3.00
KP 3	50 pr	No	White paper, Blue lettering	3.00
KP 4	75 pr	No	White paper, Blue lettering	3.00
KP 5	100 pr	No	White paper, Blue lettering	7.00
KP 6	2000 pr	No	White paper, Blue lettering	10.00

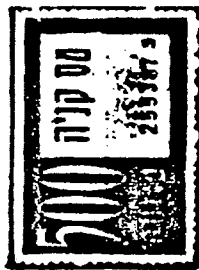
Paper Labels Agorot Value Issued 1960 or later

KA 1	2 ag	No	White paper, Blue lettering	3.00
KA 2	15 ag	No	White paper, Blue lettering	4.00
KA 3	20 ag	No	White paper, Blue lettering	4.00
KA 4	25 ag	No	White paper, Blue lettering	4.00
KA 5	35 ag	No	White paper, Blue lettering	4.00
KA 6	50 ag	No	White paper, Blue lettering	4.00
KA 7	70 ag	No	White paper, Blue lettering	5.00
KA 8	85 ag	No	White paper, Blue lettering	5.00
KA 9	90 ag	No	White paper, Blue lettering	6.00
KA 10	100 ag	No	White paper, Blue lettering	6.00
KA 11	150 ag	No	White paper, Blue lettering	7.00
KA 12	200 ag	No	White paper, Blue lettering	7.00
KA 13	300 ag	No	White paper, Blue lettering	7.00
KA 13A	300 ag	No	White paper, Blue lettering	8.00
KA 14	500 ag	No	White paper, Blue lettering	10.00

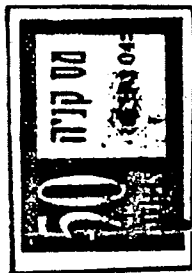
80

Sales Tax (Mas Kniyah)

This set was printed on very thick paper (thin cardboard) in two colors. The denomination and the box in which the word "Mas Kniyah" is printed is in one color with the rest of the stamp in another color. The set (other values may have been issued) is considered very rare.



KN 4



KN 9

Pruta and Agorot values

Catalog	Value	No/Abbrev	Control/Description	Mint
KN 1	50 pr	No	Red Brown, box in Light Blue	\$ 5.00
KN 2	100 pr	No	Brown, box in Pink	5.00
KN 3	250 pr	No	Blue, box in Light Green	5.00
KN 4	500 pr	No	Lilac, box in Pink	7.00
KN 5	750 pr	No	Green, box in Green	7.00
KN 6	5 ag	No	Red Brown, box in Light Blue	8.00
KN 7	10 ag	No	Red Brown, box in Light Pink	8.00
KN 8	25 ag	No	Blue, box in Light Yellow	9.00
KN 9	50 ag	No	Lilac, box in Light Pink	9.00
KN 10	75 ag	No	Green, box in Light Yellow	10.00
KN 11	1 I.L.	No	Ultramarine, box in Light Yellow	12.00
KN 12	2 I.L.	No	Grey, box in Light Blue	15.00
KN 13	3 I.L.	No	Orange, box in Light Orange	15.00
KN 14	4 I.L.	No	Red Brown, box in Light Orange	20.00
KN 15	5 I.L.	No	Brown, box in Light Yellow	30.00
KN 16	10 I.L.	No	Green, box in Light Green	30.00

81

Sales Tax (Mas Kniyah) (pruta value, made of plastic, oval in shape)



KO 8



KO 12



KO 1

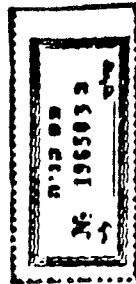
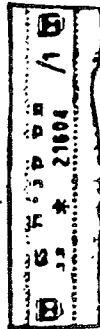
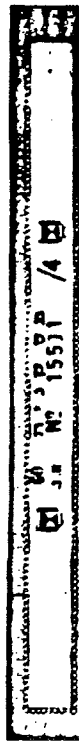
Catalog	Value	No/Abbrev	Control/Description	Mint
KO 1	15 pr	No	Green	\$ 3.00
KO 2	20 pr	No	Green	3.00
KO 3	25 pr	No	Green	2.00
KO 4	30 pr	No	Green	3.00
KO 5	65 pr	No	Olive	5.00
KO 6	75 pr	No	Olive	6.00
KO 7	95 pr	No	Lilac	7.00
KO 8	100 pr	No	Green	7.50
KO 9	200 pr	No	Green	8.50
KO 10	250 pr	No	Yellow	9.00
KO 11	700 pr	No	Green	10.00
KO 12	1750 pr	No	Light Blue	10.00
KO 13	2000 pr	No	Green	20.00

KD 14	2500 pr	No	01ive	25.00
KD 14A	2500 pr	No	Blue	25.00
KD 15	4000 pr	--	Blue	25.00

# Agrot Value (1960- ) (made of plastic, oval in shape)

KG 1	1 ag	--	Orange	3.00
KG 1A	1 ag	--	Red	3.00
KG 2	2 ag	No	Orange Brown	3.00
KG 3	3 ag	--	Orange	3.00
KG 4	60 ag	--	Lilac	5.00
KG 5	75 ag	--	Orange Brown	5.00

Other labels of the Max Knilyah are shown below. Types are made of paper and heavy cardboard.



82

## Sales Tax (Mas Knilyah---used for driving lessons)

These stamps were used to collect a tax from someone receiving driving instruction. Seven values are known to exist, among them being the 20 I.L., 25/20 I.L., 15 I.L., 30 I.L., 37 I.L., 80 I.L., 100 I.L., and a tax-free stamp (P'tor). These stamps were issued by the State of Israel, Excise and Customs Division. Value: \$10-\$20 each



Duty Free

## UMSATZSTEUER

## SALES TAX



1916 22 x 18 mm. W Vierpaß/ Quatrefoils. 14.

AG1	10 Pf.	a) rosa / rose ( 1916 )	x	o
2	20 Pf.	b) rot / red ( 1920 )	1.50	.40
3	50 Pf.	a) hellblau / pale blue ( 1916 )	1.00	.25
4	1 M	b) blau / blue ( 1920 )	1.50	.40
5	2 M	lila / lilac	1.00	.30
6	10 M	graugrün, rosa/grey green, rose	2.00	.25
		gelbbraun, blau/ bistre, blue	2.00	.50
		rotbraun, graublau/ red brown, grey blue	3.00	.50
			5.00	1.50



1920 Grundstückstempel-Ausgabe mit HS "Umsatzsteueramt....".

Grundstückstempel-Issue with HS "Umsatzsteueramt ....".

AG 7	50 M	grün / green	o
8	200 M	rot / red	30.00
9	500 M	violett/violet	30.00

Nur gebraucht bekannt / Only used known.

Weitere Werte dürfen existieren / Further values should exist.



1920 Grundstückstempel-Ausgabe von 1913 mit Überdruck:  
Grundstückstempel-Issue of 1913 with overprint: UMSATZSTEUER.  
W Kreuze und Ringe / Crosses and circles. *see* 14 x 13 1/2.

		x /o
AG10	1 M	10.00
11	2 M	10.00
12	3 M	10.00
13	4 M	10.00
14	5 M	10.00
15	10 M	10.00
16	15 M	15.00
17	20 M	10.00
18	25 M	15.00
19	50 M	15.00
20	100 M	20.00
21	200 M	20.00
22	300 M	25.00
23	400 M	30.00
24	500 M	30.00

1920 Gesellschaftstempel-Ausgabe mit Überdruck-/ Gesellschaftstempel-Issue with overprint: UMSATZSTEUER.

		x /o
AG25	15 M	15.00
26	20 M	10.00
27	25 M	15.00
28	50 M	20.00
29	100 M	20.00

1923 Zifferzeichnungen, hohe Werte ab 100M Adler/ Numeral designs, high values from 100M on eagle.  
W Vierpaß / Quatrefoils. *see* 13 1/2 x 14.  
10 Pf.-50 M: 17.5 x 21 mm; 100-500 M: 20 x 26 mm.

		rot / red	* / o
AG30	10 Pf.	hellblau / light blue	--
31	20 Pf.	braun / brown	--
32	50 Pf.	rosa, dunkelbraun, U grau/rose, dark brown, U grey	--
33	1 M	blau / blue	10.00
34	2 M	blau, grün, U hellbraun/ brown, green, U light brown	10.00
35	5 M	violettblau, U beige/violet blue, U buff	10.00
36	10 M	dunkelgrün, rosa/dark green, rose	10.00
37	15 M	lilarot, orange/ lilac red, orange	10.00
38	20 M	karmirosa, hellblau/ carmine rose, light blue	15.00
39	25 M	orange, blau/ orange, blue	15.00
40	50 M	rotbraun / redbrown	15.00
41	100 M	blau / blue	20.00
42	200 M	braun / brown	20.00
43	300 M	grün / green	30.00
44	400 M	violett / violet	30.00
45	500 M		

Die Werte zu 10, 20 und 50 Pf. kamen wahrscheinlich wegen der fortgeschrittenen Inflation nicht mehr zur Ausgabe ( Muster in der Bundesdruckerei ).  
The values of 10, 20 and 50 Pf. probably were not issued.

Les Albright (R-188, Seattle, WA) writes that he entered his Washington paper and provisional sales tax tokens in the Boeing Coin Show on January 20 and 21, won First Place, and received many compliments. Congratulations, Les!

## Clippings

Here's a clipping from the Numismatic News Weekly, April 6, 1971. It comes from Irv Swalwell's papers.

### COIN CLINIC

Clement F. Bailey

*Questions are welcomed, but only a few can be published. For answer by mail, enclose an addressed, stamped envelope and send to: Numismatic News, Coin Clinic, Iola, WI 54945.*

I have a collection of state tax tokens made from paper, plastic, aluminum and zinc. Why doesn't anybody mention these?  
T. B

They are mentioned from time to time. Illinois first started this hobby when they issued tokens in 1933. After WWII the state governments came to the conclusion that the "mil" taxes weren't enough and took the whole cent. Then they took two, three and four cents for state tax. The general interest had died down, but mention is made of those state tax tokens in this column once in a while. That brings up a good question: Does the U. S. cent qualify as a state sales tax token?



Clarence Thiede (R-385, Albuquerque, NM) provided the following two clippings from "Action Line," Albuquerque Journal. The one on the left is from the April 11 issue, the one on the right from April 16.

I have obtained what appears to be a tax token of some kind. It looks like it is about the size of a dime and has an inscription on one side that says "New Mexico Bureau of Revenue, 1935." What is this all about? Would it have any value? — D.M., Albuquerque.

The State of New Mexico issued that small tax token only one time, in 1935, as an emergency public school tax on any purchase of 5 cents or more. This tax was intended to augment public school support funds during the Great Depression years of the mid-1930s.

Smaller than a dime, the token had the double eagle design on one side, and the Zia symbol on the other side, with this inscription, "Emergency School Tax on Purchase of Five Cents, Tax Token, One Mill."

Whether or not this tax token has any value would depend on what a collector would be willing to pay for it, said Jim Coad, longtime Albuquerque coin dealer. Instead of a sales tax, Coad said, various states issued these tax tokens. New Mexico issued tokens in four elements — aluminum, plastic, copper and fiber, Coad said. Of these the fiber token probably would be most valuable from a collector's standpoint, since there are only a few still in existence. The other tokens usually are sold for a dime, Coad said.

In reference to the recent item on state tax tokens, New Mexico issued two tax tokens in 1935. The aluminum one was for one mill and good for the school tax on a purchase worth five cents. The copper token was for five mills and good for the school tax on a 25-cent purchase. They were both the same size and had similar designs. — B.E. Rutz, Placitas, N.M.

The Placitas resident said he remembered using these tokens for paying the sales tax. But, he said, they were a big nuisance for the customer and the store clerks. He said he still had one of each of these state tax tokens.

Rutz referred to the small tax token (about the size of a dime) issued by the State of New Mexico in 1935, in the days before a gross receipts tax was enacted. This tax token was intended to augment public school support funds during the Great Depression year of 1935.

Reproduced below are a couple clippings provided by Tom Severn (R-409, Topeka, KS). The first is from Hobbies, June 1937; the second is from the July 1937 issue. They are both related to the history in the companion article in Newsletter 68.

### **Kansas Script**

Vincent Cool, Superintendent of schools in Montrose, Kan., advises that Kansas will have to use script instead of tokens for the sales tax for a few months. It seems that the commission had decided upon aluminum for its one mill tokens and brass for the five mill tokens but as the mills are behind with orders the manufacture of the tokens will be delayed. Hence the use of script for temporary purposes. These issues will provide varied material for the token and script collector.

### **Correction**

The report that Kansas would resort to the use of script instead of tokens for the sales tax pending manufacture of the latter was erroneous.

Within the last few days millions of zinc tax tokens have been delivered. We are informed through authentic sources that no script has been, or will be issued by the Tax Commission of Kansas. This corrects information given in our Numismatic Department last month.

Dick Lane (R-103, Bellingham, WA) sent in typed copies of two articles from the Bellingham Herald.

March 9, 1935. Here is How State's Retail Sales Tax Is Designed to Operate

Statehouse, Olympia, March 9-(U.P.)- Here is the way the 2 per cent retail sales tax included in Governor Martin's tax measure in the house today will operate:

Mrs. Housewife goes to a grocery store and buys \$2.00 worth of food. She pays her \$2 and also hands the grocer 4 cents tax, which he must turn over to the state.

If she goes into a store and buys a package of gum, she will owe the state one-tenth of a cent tax. She can give the storekeeper a penny extra and he will turn over one-tenth of it to the state and keep nine-tenths for himself, in addition to the nickel.

Or, if Mrs. Housewife has a book of scrip which the state tax commission will issue, she can pay her nickel and tear from the book a coupon that cost her one-tenth of a cent.

Every two months the state will come around and collect its 2 per cent from the merchant on his gross sales. He will turn over as much scrip as he collected and make up the difference, if any, in cash.

The law requires him to collect the 2 per cent on every purchase. The tax must be "passed-on" to the buyer. It cannot be "hidden" in the cost of the article or absorbed by the merchant.

Casual sales by persons not in the retail business, sales of tobacco, newspapers or gasoline are exempt from the tax.

March 11, 1935. This Is How Retail Sales Tax Will Work

Capitol, Olympia, March 11-(A.P.)- This will give you some idea of what you will have to pay in taxes after May 1 under the terms of the 2 per cent retail sales tax passed by the house and sent to the senate yesterday.

The following items, and all other purchases of a similar price will be taxed:

1-cent stick of gum - one-tenth of a cent.  
 5-cent cigar - one-tenth of a cent.  
 5-cent beer - one-tenth of a cent.  
 10-cent loaf of bread - one-tenth of a cent.  
 11-cent loaf of bread - two-tenths of a cent.  
 15-cent cigarettes - two-tenths of a cent.  
 50-cent meal - 1 cent.  
 \$1.00 tie - 2 cents.  
 \$5.00 cord of wood - 10 cents.  
 \$50.00 suit - \$1.00  
 \$100.00 car - \$2.00  
 \$1000.00 automobile - \$20.00

Under the special amusement tax of .1 cent on each 20 cents, patrons of theaters will pay:

Up to and including a 10 cent ticket - no tax.

20-cent ticket - 1 cent.  
 40-cent ticket - 2 cents.  
 50-cent ticket - 3 cents.  
 \$1.00 ticket - 5 cents.

It will pay to buy at least a 10-cent item, such as a 10 cent beer instead of a 5-cent glass, or two cigars in place of one, to receive the maximum benefit from the minimum tax coupon of one-tenth of 1 cent.

Scrip books containing one-tenth of 1 cent coupons will be sold by the state.

#### Editor's Comment

The prices quoted for various things are rather interesting for some of us older folks. Imagine—a cord of wood for \$5.00, even if there may have been a lot of lumber around. I pay around \$120 to \$150 a cord, depending on what kind of wood it is. And where do you get a respectable meal for 50¢? (Of course, I can recall when, in the little town in Ohio in which I lived in the early 30s, the local general grocery started selling sliced bread! That old cliché "greatest thing since sliced bread" has a special meaning to me.)

Of more immediate interest to us as sales tax token collectors, though, are those comments in both articles about books of scrip. That's the first note I can recall seeing about the state of Washington possibly issuing scrip books. Some more research for all you Washington members. There may have been patterns around, if nothing else. And maybe there were even some "test cases" run, or maybe the state put out some of their first cardboards in booklets. Who knows!

## J. W. Baum

... The Editor

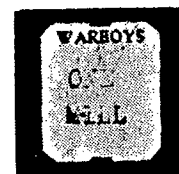
In 1973, J. W. Baum authored a small booklet, A Primer of American Exonumia. It doesn't cover absolutely everything that "exonumismatists" can find to collect, since that seems to be almost unlimited. For example, at a quick glance I didn't see any coverage of car wash tokens, although they may be in the pamphlet somewhere that I missed. Baum did provide about a page and a half of discussion about sales tax tokens, though, and I have reprinted that information on the following page.

Tom Holifield (L-327, Alderson, WV) has sent me pictures and sketches of several error varieties in his collection. The photos won't reproduce suitably on my xerox machine. He has several CO #8/9 (CO-2) with marks between the last S in SALES and the T in TAX, a clashed die showing the 2 about 90° displaced, a crack showing through the left 2 downward through TOKEN, an indentation in the foot of the left 2, and/or various circular die markings. He also sent pictures of MS red-brown fiber (#7, -5) clipped and struck off-center, and a MS #6 (-4) that has an incuse ring marking on one side around the center of the design. I've not seen these particular errors before, but have seen many others, so I'm not too surprised. As we all know, quality control was not the most important thing in the mind of the tax collectors in the various states, most of whom were behind the eight-ball not only because of their occupation but also because they were trying to get out tax tokens by the millions in a hurry and usually were not succeeding. Maybe one of these days, when we get past the main catalog, we can begin putting out an ATTS Technical Collection in which we gradually document the errors we find in various states. I had shown you in a couple previous newsletters some sketches of errors I had found in some of my "I've got a lot of 'em" piles; I have quite a few more of these sketches for other tokens, but have put aside working on that problem while Tim Davenport and I try to write a new catalog.

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Chits catalogs CA #22 as WARBOYS/ ONE / MILL // blank (gummed surface); 16 x 19 mm., RED PRINTING (top line) and BLACK TYPEWRITING ON WHITE PAPER. The comment is made that "This unique token is rouletted on top and bottom. Since there is no way of knowing the length of the strip of stickers, the measurement is for a single specimen." An illustration of this token is provided below.

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# Organizational Report

19

## AMERICAN TAX TOKEN SOCIETY

### Secretary and Treasurer's Report

#### Fourth Quarter 1989/First Quarter 1990 (Combined)

Checking and Savings	
Initial Balance .....	\$2774.46
Credits:	
Life Memberships (3) .....	300.00
Interest .....	74.10
Dues Payments Received .....	395.00
Donations .....	50.00
Publications .....	38.50
Debits:	
Newsletter Cost, #67 and Supplement .....	123.66
Checks (Benton Co. Bank) .....	9.00
Newsletter Cost, #68 and Production Expenses	283.11
Envelopes, Editorial Expenses	58.84
Secretarial Expenses	10.50
New Balance .....	\$3146.95

Thank you to those who donated something extra to help support ATTS in 1990, including Les Albright, Wilbur Armstrong, Corky Ayers, David Bennison, Richard Blaylock, Ken Hallenbeck, Kazuma Oyama, Edwin Morrow, Phil Nordin, Everett Self, Tom Severn, David Stolaroff, Clarence Thiede, Ed Tupper, and Prentiss Wright.

#### New Members

R-429 Phil Bloch, 3130 Olympic Boulevard W, Tacoma, WA 98466  
R-430 Scott Ormiston, 1341 Dawson Drive, Denver, CO 89229  
R-431 R. A. Schrader, 2333 18th. Street SW, Cedar Rapids, IA 52404  
R-432 Stuart Hawkinson, 606 2nd Avenue, Eau Claire, WI 54703  
R-433 Steve Dupont, 85 Gladewood Lane, Hurricane, WV 25526

#### New Life Members

L-193 Richard Halteman, Kirkwood, MO  
L-392 Tim White, Blue Springs, MO  
L-426 Marc Duvall, Seattle, WA

#### Changes of Address

F-51 Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903  
R-269 Prentiss Wright, 1412 Pineridge Drive, Gulf Shores, AL 36542  
R-276 Max Studley, 4339 East Colt Drive, Eloy, AZ 85231  
R-337 James McCarty, 512 Oak Manor Drive, El Dorado, AR 71730  
R-362 Michael Werda, 1028 Hinckley Boulevard, Alpena, MI 49707  
L-392 Tim White, P. O. Box 971, Blue Springs, MO 64015  
R-393 David Stolaroff, P. O. Box 13559, El Paso, TX 79913  
R-417 Billy Manning, P. O. Box 9801, Dothan, AL 36304  
R-421 Gerald Humphries, 707 SW 156th #8, Seattle, WA 98166  
L-426 Marc Duvall, 1621 Bigelow Avenue North, Seattle, WA 98109

#### Resigned

R-234 Lee DeGood, Caledonia, MI  
R-323 Frank Bennett, Jacksonville, FL  
R-357 William Dambeck, New Creek, WV

#### Deaths

We have learned of the death of ATTS member Robert Gates of Carbondale, IL, of a heart attack on December 8, 1989. Bob, an avid collector, was a member of ATTS since 1975. He is survived by his wife Ellen, who will remain a member of the Society. Our sympathies go out to Ellen and to all who knew Bob Gates.

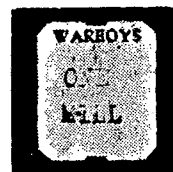
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# ATTS NEWSLETTER

## JUL - SEP 1990

70

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
5150 NW Shasta  
Corvallis, OR 97330

### Advertisements

## Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

**FOR TRADE:** Will trade my "50" different tokens and medals for your "50" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

**FOR TRADE:** Have two Ohio punchcards, Chits SC3a and SC4a. First is yellow card, blank rev., serial and control in red, vendor is Woolworth. Second is gray card with seals and other data on rev., serial and control in green, vendor is Morris 5 and 10 to \$1. Trade for IL provisionals, transportation, prison, race track admission tokens; or accept best cash offer. Robert Kelley, 2689 Cliff Road, North Bend, OH 45052.

**CATALOGING NEBRASKA** Merchant trade tokens. Send listing or rubbings of military, saloon, dairy, etc. I will not bug you for tokens. Postage refunded, credits given or will not reveal. George Hosek, 7411 Idledale, Omaha, NE 68112, 402-455-1905.

**TRADE:** Illinois provisionals and all states tax tokens. Let's trade lists and tokens. Stuart Hawkinson, 606 2nd Avenue, Eau Claire, WI 54703.

**WANTED:** State tax tokens. Schimmel numbers. AL-3, AL-4, AL-5, AL-6, AL-7a, AL-8, AL-10, AL-11, CO-5, KS-1a, KS-2, MS-3, MS-5, NM-2, NM-5. Mike McGurran, 615 Cottonwood, Grand Forks, ND 58201.

#### A NOTE FROM THE EDITOR:

As an experiment related to cost-reduction, I mailed the January - March 1990 issue without envelopes, folded and stapled. I belong to one organization that mails its newsletters that way; most of the time I get them in good shape. I belong to two organizations that mail newsletters in an outside rough paper cover that is removed; sometimes the organizations print promotional information on the inside of the cover, but it is basically a throw-away. The other organizations of which I am a member send all their magazines or newsletters in envelopes or some other wrapper.

Continued on page 3

# Prices Realized

Schimmel Mail Bid Sale #22, closing June 17, 1990

**Sales Tax Tokens**  
 226. AL-7(#14) off-wht fibre abt EF (\$5)  
 227. AL-8(#16) dbl circle fibre Unc (\$9)  
 228. NM-5(#10) 5M. error abt VF (\$10)  
 -----  
 229. (WA#3) - Washington State copper Presentation Piece in a nice red EF-AU condition. Haven't seen one this good before! (\$150)  
 -----  
 230. (IL#122) - Livingston IL, Alfred & Healey 1/4c Br dark VF (MB#230)  
 -----  
 231. (IL#11) - Astoria nice AU-Unc (\$75)  
 -----  
 232. (IL#13) Beardstown EF (\$7)  
 233. (IL#22) El Paso EF (\$14)  
 234. (IL#30a,b,c) Jacksonville all 3 vars. VF-EF (\$9)

235. (IL#35) Ladd Unc (\$30)  
 236. (KY#15 & 16) Arctic Ice 5 & 10 5 pcs. 2 dif VF-Unc (\$12)  
 237. (NC#32) Southern Stores violet paper Unc (\$15)  
 238. Alabama Lot: 1,2,3,6,9,12 - 33 pcs. 6 dif EF-BU (\$16)  
 239. Arizona Lot: 1M Cop, Br, Al, Zn 5M Cop, Br 15 pcs AU-Unc (2n is F) (\$9)  
 240. Colorado Lot: 1,2,3,4 20 pcs AU-BU (3 brn fibr!) (\$18)  
 241. New Mexico Lot: 1,2,3,4 44 pcs AU-BU (\$22)  
 242. OK/UT/WA Lot: OK-1,2,16; UT-1,2,3; WA-2&3 abt 50 pcs AU-BU (\$25)  
 243. State Issues: circ. batch VG-VF about 165 mixed (\$75)  
 244. Illinois Provisionals Collection of 28 dif EF-Unc (\$30)

Sales Tax	
226	6
227	11
228	10
229	165
231	74
234	8
235	12
236	10
237	11
238	13
239	10
240	11
242	20
243	17
244	30

Alpert Mail Bid Sale #36, closing June 18, 1990

1060. Toulon(IL) Civic Club 1/4 tax token; A, 16mm, AU  
 1160. Omaha, Nebr. anti-sales tax cardboard token, 42mm, XF  
 1165. 141 assorted state sales tax tokens.

1561. 1921 Simplicity Tax Sales Tax Penny...; C, 23mm, XF  
 2030. 66 assorted state sales tax tokens

1060.	\$2.10
1160.	15.00
1165.	15.75
1561.	14.90
2030.	6.00

## New Finds

... The Editor

### FOREIGN SALES TAX STAMPS AND RECEIPTS

In Newsletter 69 (April - June 1990), I provided reprints of some pages from three publications in which foreign sales tax tokens, stamps, and receipts had been mentioned or cataloged. Here's another little bit I picked up recently while looking through some back issues of the State Revenue Newsletter. It is from the July 1960 issue.

"In the book Sales Taxation by John F. Due, it is interesting to note that the two part stamp system employed by Ohio has been used to collect sales taxes in Belgium (where a device like a postage meter is also permitted); in Italy (on small sales); and Luxembourg.

"In Luxembourg the stamp system was changed during the German occupation to a system using a periodic reporting basis, and which apparently proved satisfactory as they have not gone back to the stamp system."

Some years ago I was a fairly active stamp collector. I became aware that Scott's cataloging of the stamps of foreign countries does not go deeply into the revenue issues, although semi-postals and some others are listed. Even for U.S. stamps, Scott's does not catalog the numerous issues of revenue stamps by states, for example, although it does catalog the federal revenue issues. Basically, to get a good sense of the revenue stamps and receipts issued by foreign countries, one has to get a specialty catalog, work with a dealer in such revenues, work with a Cinderella Stamp Club, and otherwise go beyond the "general collector" approach. As it now stands, we know nothing about the stamps mentioned above. I'll probably explore the area gradually, just to see what we can find out. I realize our primary interest in ATTS is in the sales tax tokens used by various states of the U.S.A. However, there are a lot of "sidelines," and it is nice to know about these related aspects even if most of us don't want to collect them.

## WASHINGTON

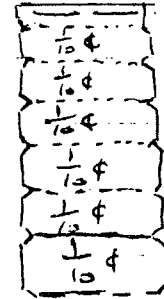
Dick Lane (R-103, Bellingham, WA) writes:

"Many years ago, mid-to-late 1950s if I remember right, I had 9 of the 1/10¢ scrip type tokens similar to the ones described in the article published in Newsletter 69, pp. 16-17. I remember they were valued at 1/10¢ and that I was disappointed that I didn't have a full 10 pieces to make a 1¢ value.

"They were rouletted on edge together like this:

"I had 9 of them, 8 pieces attached and 1 loose one. The pieces were stapled at the top but no cover was on it that I remember. I don't remember the written information on the rest of the tokens, either."

Dick indicates that they were lost in 1960. The circumstances surrounding the loss are a personal matter. It's possible they still exist, but they have disappeared from view.



There has been a suggestion that this might have been a Sherrill pattern, but I (the Editor) have a letter that Sherrill wrote in which he indicates the states that considered his pattern, and Washington is not one of them. They are fundamentally different in design from Sherrill's coupons, and look considerably more like the patterns created by Morrow—see pp. 6-7 of Newsletter 68. Of course, there's no evidence that Morrow was behind these. In fact, judging from Dick Lane's comment about them, as well as the newspaper articles quoted in Newsletter 69, these Washington scrip pieces were probably in circulation for a short time.

## ILLINOIS

Tom Wooldridge (R-298, Tupelo, MS) writes:

"I've enclosed a rubbing of a token I acquired recently. I thought members might find it of interest. It came from the Virgil Brand estate, so probably is pre-1920. Brand, of course, was from Chicago and most of the tokens in this lot seem to be from there. The token is aluminum, 20 mm.



"I don't know if it's the same W. F. Dunham that issued the two pro-tax tokens that are familiar to tax token collectors. Does anyone know the tax-token issuer's occupation? Maybe someone with a city directory or Dun and Bradstreet can make a search for identification.""

---

## EDITOR'S NOTE Continued from page 1

As fallout from my experiment, two individuals requested a second copy due to mutilation of the last page by the Postal Service. At least two other members commented that their outside page was scuffed but not torn up. One individual strongly prefers the newsletter in an envelope.

# Ohio..Speculations Revisited

Richard Johnson L-38

*In Newsletter 61 (April - June 1988), Richard Johnson provided some insights into the sequence of events in the State of Ohio as the various issues of sales tax receipts were prepared and distributed. Subsequent research has enable him to elaborate on some of those insights as well as provide additional information. This article is an update. The catalog numbers are those used by Hubbard in his State Revenue Catalog, 1960, since the numbers in Chits do not completely separate some of these receipts from others that are of the same basic design.*

It is now almost 30 years since the end of the sales tax receipt program of Ohio, and some 55 years since its start. Undoubtedly there is much that we will never know for certain. My attempt here is to produce a "best guess" history in the hope that you, the reader, may be able to offer either confirmation or new insight.

The State of Ohio purchased receipts every year and the available evidence suggests that they often purchased no more than a few months' supply at a time. These restock orders were often limited only to the values needed and sometimes there was a substantial lag between the placing of an order and its public release. It is also possible that on occasion the state may have released its obsolete receipts for use in emergency situations. In addition, some merchants undoubtedly had in stock quantities of older receipts that they used before purchasing the new issue from the state. Thus at several times several different issues may have circulated concurrently.

A letter from Reserve to George D. Cabot dated September 26, 1944, mentions both plates and films. The plates were apparently made by a photoengraving process utilizing a master sheet containing possibly as many as 200 receipt impages. All of the images on this master sheet were probably made from a single master receipt image. Thus a flaw on the \$1.50 Columbian C4 probably appears on all C4s. Likewise, a different flaw may well occur on all of the Strobridge ST3s. The master receipt image itself was apparently made from separate components such as the state seal, the left and right frame halves, and the valuations. Because of this, an engraving error in the state seal appears on all four values of the Superior SU5-8 issue. Examination of the monochrome receipts suggests that all of the components were produced by Columbian and Reserve. They apparently provided the smaller companies with either plates or film, but we cannot tell which nor is it clear whether this was done directly or through the state. The state undoubtedly specified the parameters of the receipts, but in what detail we do not know. That the bigger changes were done at state request seems unavoidable. Most of them probably relate to alterations in the state sales tax law or the operation of the tax collection system.

On December 14, 1934, the Second Special Session of the Ohio Legislature approved House Bill 134, establishing the sales tax. The tax was to have become effective on January 1, 1935, and was set to expire on December 31, 1935. However, for some unknown reason the tax did not actually go into effect until January 27, 1935. The contract for the first receipt issue was let prior to the signing of the sales tax bill. Four companies were supposedly involved. They were Columbian (located in Chicago), Reserve (Cleveland), Strobridge (Cincinnati), and Simpson (Columbus). Thus, the date of 1934 given in Cabot (State and City Revenue and Tax Stamps, 1940) for the first series can be viewed as correct.

A reasonable assumption can be made that the large frame issues came first, since Cabot gives the date of the Columbian large frame issue as 1934. A set of Colum-

of Columbian specimens is known which includes all of their large frame receipts and the small frame \$15.00. This would seem to indicate that the changeover to a smaller frame size occurred during the production of the original issue. All subsequent issues by Columbian, Superior, and Reserve were of the small frame type. Simpson and Strobridge issued only large frame receipts. It is not known why the change to the smaller frame size was made. Examination of the receipts indicates that the Strobridge 6c and the Simpson 12c were in fact produced from Reserve masters. Therefore it would appear that Reserve could have produced a large frame issue but did not.



A newspaper article suggests that at least part of the state's first order may have been depleted in about two months. A restock issue was apparently supplied by Reserve with the exception of the 6c, and possibly the 1c, both of which could have been supplied by Strobridge. This would explain the two varieties of Strobridge 6c receipts, since



Strobridge had previously supplied a 6c receipt under the first contract. In this reissue, the higher values were not printed. This pattern of printing only the lower values continued until the gray paper issue of 1936, although sometimes there were one or more values in the mid-range (e.g., 15c) included.

In August 1935, bids were taken for additional restocks and the resulting contract was divided between Columbian and Superior (Akron). Since the contract was awarded to the second and third lowest bidders, an injunction was sought by what appears to have been a private individual. It was granted on September 1, 1935. At this time the state had less than a two week supply of receipts. The issue that had been contracted was apparently a restock order consisting of the 1c, 2c, 3c, and 15c values. The date of resolution of the legal action is unknown, but the 3c is known to have been in use by December 1935, while the 15c receipts were apparently not released until considerably later, perhaps as an emergency issue. The Superior receipts in this issue are notable for a die engraving error in the state seal.

According to the Cabot letter previously referred to, the random marks on the Reserve R5 receipts were an effort to forestall a change to a serial numbered format. The marks supposedly would have combated a situation in which a merchant being audited would present vendors halves that he had obtained by illegal means. Just how this situation could have been dealt with by the random marks is unclear. But according to an article by Leo M. Georth ("Ohio Sales Tax Stamps," Linn's Weekly Stamp News, December 14, 1935), the R5 was a special issue used while the serial numbered receipts were being prepared. The references suggest the possibility that the R5 issue may have been produced quite late in the monochrome series.





color changes, was produced by Columbian. It is this issue which Goerth mentions in December 1935 as the "last contract let."

By late 1935 there seems to have been some doubt that Ohio would renew the sales tax. Several other states had either let their tax expire or had repealed it. This fits with evidence that at least part of the white paper issue was printed in December 1935, since the state may have been reluctant to order more of the expensive safety paper until it was sure of an extension of the tax, but wanted to have stocks available if the tax were continued. Although printed earlier, the white paper issues were probably not released until early-to-mid 1936.

The gray issue of 1936 is notable for a number of reasons. It was the first time that an entire issue had been provided by a single company. Beside the change in the color layout of the receipts, the series was "rouletted" by means of a hyphen hole that often has the appearance of being more of an embossing than a punch. The Reserve grays were first listed by Magee in November 1936 (Specialized Catalogue of U.S. Sales Tax Tokens, Revised Edition) and were again listed by Whitt in 1938 (Ohio Tax Stamps), suggesting that Reserve held the contract for restocks for some time. It is possible that there are several different roul rates in this first issue. Unfortunately the poor quality of the rouletting makes it difficult to determine the rate with any accuracy.



The Reserve round O variety was not listed until the Whitt catalog of 1938. The imprint on the round O issue is in a distinctly smaller typeface than that of the previous oval O issue. This variety also appears to have a higher roul rate than the previous one. The roul rate was probably increased due to complaints about the difficulty of tearing the receipts apart cleanly.

The Columbian gray issues were not cataloged until Cabot did so in 1940, and therefore probably followed the Reserve round O issue. One seeming confirmation of this is that the Columbian grays use a smaller typeface for the imprint than on any other Columbian issue. All are perforated rather than rouled, with the exception of some of the 2c receipts which may represent a separate restock.



The Columbian large seal gray, C28A, which initiates a new design, remains an enigma. Although reportedly produced by error, the issue was known to Cabot in 1940 in the serial numbered production run form, and is the last item in his Ohio listings. The receipt is also known in the unserialized form on gray safety and orange plain papers. A \$1.50 receipt on gray paper by Reserve is also reported to exist and

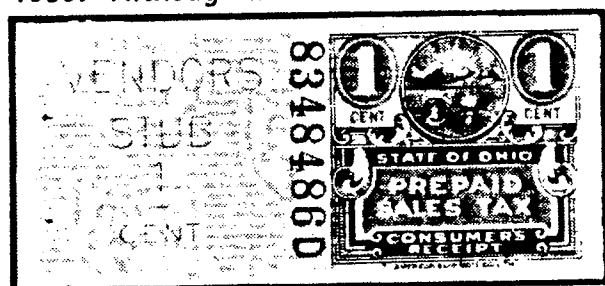


could be contemporary to the Columbian 1c. This raises the possibility that the large seal design could have briefly preceded the changeover to orange paper in 1939.

1939 saw the introduction of the large seal receipts on orange (or sometimes yellow) safety paper and marked the beginning of a period during which the printing cost of the receipts was significantly lower. This receipt issue may have come about as the result of the replacement of the Tax Commission with a Department of Taxation or perhaps it may related to the start of the 3% redemption program. The redemption of consumers halves was provided for in an effort to improve vendor compliance.

The large seal issues are undoubtedly the single most confused area in the entire set. The missing "land" plates appear throughout the Reserve large seal issues. It is now known that they were the result of an imperfection on the master plate and that there may have been no more than one such receipt produced on each sheet.

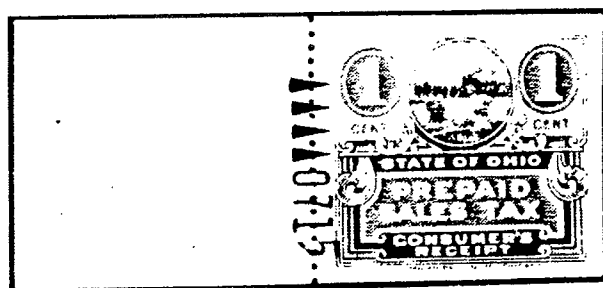
Di Bella states ("Sales Tax Tokens and Ohio Coupons," The Numismatist, September 1940) that the "present issue" of the orange receipts entered circulation on May 1, 1939. Although the bulk of this issue was apparently contracted to Reserve, it is possible



that a politically motivated contract for 1c receipts was given to American. The initial issue is notable for the small map yellow safety paper varieties in both the American and Reserve products. This was probably the last issue to be produced entirely on safety paper. Some catalogs attempt to distinguish between the "hyphen-hole" and "rouletted" receipts, but they

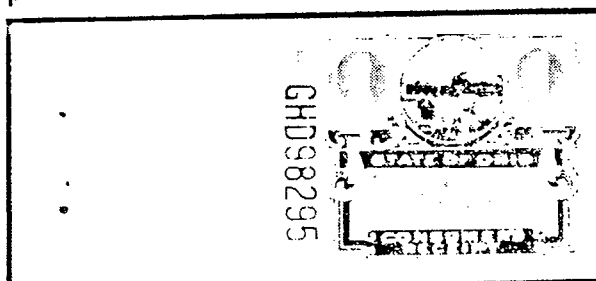
are in all probability part of the same issue.

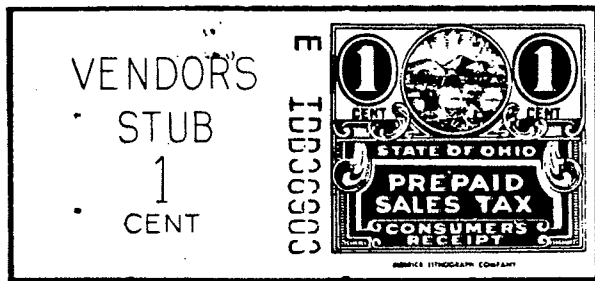
"Plain" paper (actually watermarked with a faint mid-size OHIO) receipts for the lower values were apparently introduced in 1940. Available evidence suggests that they were first used for the three lowest values and that later the range of values using plain paper was expanded. The plain paper issues also seem to bracket a decision, probably about 1941 or 1942, to return to a perforated format. This may have been brought about by complaints that the rouletted receipts did not tear cleanly.



Prior to 1944, Columbian produced a series of low value receipts. The oval on the 1c receipt C29 is reported in three sizes; however, Cabot and Hubbard (State Revenue Catalog, 1960) differ on the reported sizes. It should be noted that Columbian had plants in several cities and that the variations may have been the result of production at more than one site.

There can be little doubt that the pinhole-perforated Columbian 1c issue of 1945 was produced very late in the orange paper series, as it brackets the paper color change that probably occurred about 1948-49. This color change may have been the result of an alteration in the brackets in August 1948, or perhaps it is related to the state changing its fiscal year in 1949. The reason for the pinhole perforating is not known. The green paper pinhole-perforated issue was probably followed shortly by the green normal perforated variety. Following that issue, the state abandoned perforated receipts.





Evidence suggests that the Merrick Lithograph Company, a Cleveland-based printer, started operations in 1951. The first Merrick issue, distributed in 1953, was probably the last large seal issue. Similarities in the plate letter ranges for various denominations in the Merrick large and small seal issues suggests that the company may have used two different roulet rates concurrently.

The reduction in the vendor's discount in mid-1951 from 3% to 2% may have made it necessary to issue the small seal receipts, otherwise an error in refunding could have occurred. These small seal issues are probably linked with a half million dollar receipt order which occurred during fiscal 1951-52. There is evidence of increasingly higher rates of rouletting in this series, probably the result of continuing complaints about the difficulty of separating the halves. The Reserve issues continued to be particularly poor in this area.

A change in the brackets in 1959 increased the need for low value receipts and may help explain the single color printing and the dropping of serial numbers from the three lowest values. The last issues of the regular size were produced by Reserve and are marked by the highest roulet rate used. The half size receipts were a restock issue put into use about mid-1960.



Several studies were done in the late 50s and early 60s, including one by Professor Yocum of Ohio State University, which determined that the receipt system was too costly to be continued. As a result, the receipts were discontinued on December 31, 1961, although refunds for unused stamps were given to vendors until June 30, 1962.

I estimate the total face value of the Ohio receipts issued at about \$3.5 billion. Approximately 65% of the consumer's halves were redeemed. Although figures are incomplete, some estimates can be made regarding the number of receipts issued by denomination.

#### NUMBER OF RECEIPTS ISSUED

3c Merchandising Cards: 92,293,000

1c	20,012,800,000	9c	1,669,300,000	60c	467,400,000
2c	9,333,300,000	12c	1,108,300,000	\$1.50	193,100,000
3c	9,417,900,000	15c	1,728,900,000	\$3.00	134,000,000
6c	3,269,200,000	30c	903,500,000	\$15.00	40,100,000

SOURCE: Calculated from total face values sold as reported in the Annual Report of the Ohio Department of Taxation for the Fiscal Year ended June 30, 1961.

#### IMPORTANT DATES AND LEGISLATION

1934, December 14—House Bill (HB) 134 established the sales tax which was to expire on December 31, 1935. Retailers were given a 2% discount when they purchased receipts.

1935, May 29—Senate Bill (SB) 16 approved an increase in the private tax agent's commission from 1/10th of 1% to 1% of the face value of receipts sold; the County Treasurer's commission was increased to 1/2%.

1935, June 4—SB 329 provided a method for merchants to claim refunds for erroneously canceled receipts.

1935, December 20—HB 572 extended the sales tax from January 1, 1936, to March 31, 1937.

1936, December 28—HB 694 extended the sales tax indefinitely.

1939, ???—??? created a Department of Taxation to replace the Tax Commission. It also provided for the redemption of consumer's receipts at 3% of their face value, under certain restrictions, in an effort ensure vendor compliance.

1942, August 1—SB 65 raised the commission for County Treasurers from 1/2% to 1%.

1948, August 1—SB 364 altered the brackets of the sales tax, exempting all sales of 40c or less.

1951, May 21—??? lowered the vendor's discount rate from 3% to 2%.

1959, July 1—SB 376 lowered the redemption rate for consumer's halves from 3% to 2%. It also established a 1c bracket on sales of 31 cents to 41 cents.

1961, December 31—HB 159 discontinued the prepaid receipt system and consumer redemptions on this date; vendors were allowed 180 days to claim a refund for unused receipts.

## The Round Herrin Mystery

Merlin K. Malehorn L-279

### Background

Faced with a demand for more services from the state government than there were funds available to provide, in 1933 the State of Illinois imposed a 3% "occupation tax" on merchants for the privilege of doing business. The merchants were allowed to pass the tax on to consumers, although for competitive purposes it is probable that many did not. The tax was called an occupation tax in order to comply with certain provisions in the state's constitution with regard to the permissible types of taxes.

Merchants were left to their own devices as to how to collect the tax. In some localities, the merchants chose to use tax brackets. In other localities, merchants chose to use tokens of metal or cardboard. Most of the tokens were valued at 1/4¢, allowing for smaller brackets than when a penny was the least possible tax to be required. (1/4¢ or 2½ mills is not quite exactly the equivalent of a 3% tax on 8¢. Three of the tokens would be the tax on a quarter.)

Legal action against the tax was quickly initiated, and forty days after the tax was imposed it was struck down. Within six weeks, however, the state legislators had developed a replacement plan. The new 2% tax law became effective on July 1, 1933. Some communities used their old tokens with new brackets; other communities again used brackets newly defined with a penny as the minimum to be paid; and still other communities began the use of a token.

In 1935, the tax law was extended and the rate was raised to 3%. For the first time, legislators provided for the state to issue a means for merchants to collect the tax. State officials chose to use tokens instead of stamp booklets or other procedures. A denomination of  $1\frac{1}{2}$  mills (the 3% rate on 5¢) was chosen. As the state prepared to issue the tokens, a legal challenge was raised by the federal government on the basis that issuance of tokens by state governments was tantamount to the issuance of coinage, a responsibility reserved to the federal government by the Constitution. The federal government proposed that it issue fractional coins; the proposal was not accepted by the Congress. The federal government then adopted the position that the tokens were in violation of the Constitution but there would be no enforcement action.

In the meantime, Illinois proceeded with the preparation and issuance of its first series, a round  $1\frac{1}{2}$  mill design. The use of these tokens was optional. Thus, a merchant might choose instead to use his or her own penny-bracket system, use a penny-bracket system created by the local merchants, create his or her own schedule for use of the state's tokens, use a token schedule adopted by the local organization of merchants, or perhaps even continue to use the tokens previously issued locally (assuming a  $\frac{1}{4}$ ¢ token could be adapted somehow.)

The federal government had fought the issuance of the state tokens on constitutional grounds, tried to create a federal coin but were not able to do so, but still felt the tokens to be illegal. Other states had dealt with the problem in a variety of ways, such as putting holes in the center, making the legends very specific or very general, declaring the tokens as having no monetary value, and so on. The State of Illinois, however, changed the design of the tokens so that they were square, 16 mm. on a side.

#### The Square Herrin

Sometime during the local autonomy and general confusion in Illinois, almost certainly in 1935 but perhaps at a later date, there appeared a rather strange aluminum token, illustrated below. All other tokens issued locally were identified to the locality by name and the issuing authority; this one had no local identification. Further, all other local metal tokens were round; this one was square. It was 16 mm. on a side. In many ways it closely resembled the state-issued square token.



As far as is known, the first identification and attribution of this token by an early tax token collector and cataloger was by Emil Di Bella in early 1944. He attributed the token to Herrin, for reasons that are unknown. Herrin is a small community in Williamson County, in southern Illinois, about 50 miles north of Kentucky. No communities in Williamson County are known to have used tokens issued by private or business organizations. Several communities immediately to the west, such as Murphysboro and Carbondale, did use locally-issued tokens.

The first mention of the "Herrin" token in a catalog or list is found in Di Bella's article "Check-List of Sales Tax Tokens," Numismatic Scrapbook Magazine, March 1944. The following entry is provided under Provisional Issues of Illinois. (The "10" refers to 16ths of an inch).

Herrin—Aluminum . . . . 10  
 $1\frac{1}{2}$  Mills—Square

In November 1956, the Numismatic Scrapbook Magazine published posthumously an article by Rowold, "Sales Tax Tokens." In the article, Rowold mentioned the "Herrin" token among the Illinois provisionals.

Charles Lipsky's article in the July 1959 Numismatic Scrapbook Magazine, "Provisional Sales Tax Tokens of Illinois," reported that all the provisional tokens . . . "are round, of ¼¢ denomination and state name of town or county where they were issued with but one exception. That being the token of Herrin which is square, 1½, and has no town name." Lipsky used the earlier works by Di Bella and Rowold among his references, so it is possible the Herrin listing was based on these references rather than on independent sources.

#### The Round Herrin - Listing

Di Bella again listed Herrin in his February 1961 Sales Tax Tokens. There are now two tokens listed. The first one is round, 10/16" (approximately 16 mm.) in diameter.

Herrin	Alum.	10
Herrin	Alum.	Sq.

In his final listing, Check List and Guide to Sales Tax Tokens, 3rd Edition, 1971, Di Bella continued the same listing of two tokens from Herrin, one round and one square.

Herrin	Alum.	10
Herrin	Alum.	Sq.

The "Round Herrin" has not appeared as a recognized token in any other catalog or listing, as far as I know.

#### The Round Herrin - W.C.M.A.?

In the historical correspondence files I have accumulated, there is this comment in the middle of a letter from D. Wayne Johnson to Paul Hamm, dated October 3, 1956.

"The W.C.M.A. token is the one from Herrin . . ."

The W.C.M.A. token is round, 10/16" in diameter. Thus, we might assume Johnson was thinking of the "Round Herrin." We know W.C.M.A. to be from Whiteside County. Whiteside County is in the upper northwestern part of the State of Illinois, pretty much at the opposite end from Herrin. There is no information available that allows us to follow the logic leading Johnson to this conclusion. He lived in University City, MO, at the time. University City is a close-in suburb of St. Louis, hence he was about 90 miles from Herrin and about 210 from Whiteside County.

Di Bella listed W.C.M.A., identified as Whiteside County, in his listing in 1944. Did Johnson overlook Di Bella's 1944 listing of W.C.M.A., or was his comment meant to be a correction to the "Square Herrin?" Since Di Bella listed W.C.M.A. in 1961 and 1971 also, to him it must have been something separate from the round Herrin as well as the square Herrin.

Why did Dick Johnson state that a W.C.M.A. token, obviously round rather than square, was the one from Herrin, twelve years after a square Herrin had been listed and five years before it appeared in Di Bella's 1961 list? Is it possible that Johnson thought W.C.M.A. stood for Williamson County . . . rather than Whiteside County . . .? Or had there been some report of which we are no longer aware, and Johnson was putting it to rest as an incorrect report? Considering the five year lead time, if Johnson

was correct, why did Di Bella list the round Herrin separately from W.C.M.A.? Did Di Bella not know of Johnson's view, or did Di Bella have other information he considered to be more correct? Or did Di Bella get information from several sources and simply decide to list everything he had heard about, even though there might be some error?

Is it possible there was incomplete or misunderstood information, and Di Bella "got wind of" Johnson's comment, didn't get all the details, and thought Johnson had found a "Round Herrin," so listed it in 1961?

### The Round Herrin - A Pattern?

In a note to Charles Carter, April 30, 1971, Jerry Bates comments:

"The round Herrin is shown in Di Bella's list; but Mike (Pfefferkorn), Jerry (Schimmel) and I feel it was a pattern or mfg sample."

Later, Pfefferkorn and Schimmel in Chits, Chiselers, and Funny Money, 1977, comment:

"The Herrin issues pose the greatest mysteries for the sales tax token collector. Although earlier writers have assigned tokens to this town, the authors have found no verification that tokens were actually used or issued in Herrin. One token issue which was reported by Di Bella has not been proved to exist. This is the 16 mm. round sales tax token. The authors believe that pattern #6 may be the aluminum token which was reported to Di Bella."

The pattern #6 referred to is:

Obv. SALES /  $\frac{1}{4}$  c / TAX  
Rev. SALES TAX /  $\frac{1}{2}$  c / TOKEN  
#6. 16 mm. ALUMINUM no center hole

I have several files of correspondence by Di Bella, Bates, Lipsky, Howard, D. Wayne Johnson, Silvius, Rowold, Schimmel, and other pioneer collectors. In the correspondence there is evidence that Di Bella sold his collection prior to 1952 and probably in 1950. Therefore, if he had a "Round Herrin," he must have acquired it between 1944 (when he did not list it), and 1950. He sold the Washington pieces in his collection to Silvius, and all the rest of the collection to Howard. There is no indication that any pieces were sold separately. The likelihood is that Howard would have obtained any Illinois pieces, including patterns, in the collection he purchased. However, the correspondence includes a list of the pieces, and there are no patterns from any states included in the list. Therefore, if there were patterns, Di Bella must have mistakenly concluded that they were regular issues. All known IL metal provisionals are listed by him, so if he had an IL pattern such as #6, it is possible he thought it to be the "Round Herrin." But since he lists no patterns for any states, it is possible he had no patterns and that is why none are listed, rather than that he thought they were regular issues.

D. Wayne Johnson bought Howard's collection in 1959. Hence, three years prior to his acquisition of Di Bella's IL pieces, Johnson alleged the W.C.M.A. to be the round Herrin. There is a possibility that any IL pattern that Howard obtained from Di Bella, even though not identified as such in the correspondence, could have been sold separately by Howard or Johnson, but there is no correspondence indicating that to have happened. Schimmel later purchased Johnson's collection, but by that time there was no IL #6 included, if there ever had been.

In his 1961 listing, Di Bella credits Silvius and Rowold for providing assistance. Since he had sold his collection ten years previously, they presumably would have been the sources of information about changes to the 1944 listing, including the "Round Herrin." However, Silvius was a collector of Washington, and Rowold never mentioned a round Herrin in his posthumous 1956 article. Therefore, neither Silvius nor Rowold were likely to have identified it.

In his 1971 listing, Di Bella credits Lipsky, Hewitt, Magee, and Hamm for assistance with the original (i.e., 1944) listing. Since the round Herrin was not listed in 1944 and not mentioned by any of the four in any later writings (e.g., Lipsky's 1959 article), those individuals would not have been a likely source of a "Round Herrin" report for either the 1961 or 1971 listing.

On May 21, 1969, Di Bella wrote to Schimmel:

"I have destroyed all my records on Sales Tax Tokens . . ."

He also comments to Schimmel on June 25, 1970 that:

"I disposed of my collection years ago, as I was in poor health . . ."

(In reference to the Herrin tokens) "There were two issued; one was the square type which you state that you know about and the other was a round (size 10) solid aluminum (5/8").

"All the items I had listed in my several Sales Tax Works were in my collection, so they did exist."

In 1971, he reports in other correspondence that he disposed of his collection more than ten years ago, although we know it was actually twenty years previously. Do his assurances to Schimmel in 1970 simply reflect that he went back and looked at the listings and saw the round Herrin on the list, or did he really have some piece that has become unidentified, which he clearly remembered after twenty years?

#### The Dilemma

In 1944, di Bella listed a square Herrin. He sold the collection about 1950. Eleven years later, in 1961, he listed a round Herrin. He repeated the round Herrin in a 1971 listing. In the meantime, twenty years after selling the collection, he asserted that the round Herrin was in the collection. He referred to individuals who assisted in the preparation of the listing, but none of them ever gave indication of owning a "Round Herrin" or what is now known as IL #6. The collection itself can be traced, and there has been no report of either a round Herrin or an IL #6 from the several owners. At one point, W.C.M.A. was stated to be from Herrin, presumably a round Herrin, either because "Round Herrin" was an incorrect attribution of W.C.M.A. or because W.C.M.A. was thought at the time to have been incorrectly attributed to Whiteside County when it should have been Williamson County. But the round Herrin was listed by Di Bella separately from W.C.M.A. If the round Herrin was not W.C.M.A. and not IL #6, what could it have been?

#### The Round Herrin - An Error in Drafting and Printing?

Is it possible that the "Round Herrin" in the 1961 and 1971 listings was a figment of the drafting and printing process? I believe it may be. Here are direct reprints of pages from Di Bella's first (1944), second (1961), and third (1971) listings.

**PROVISIONAL ISSUES OF ILLINOIS**  
**ALL ¼c VALUE—METAL**

Town	Material	Size
Arcola—Copper		11
Beardstown—Copper		11
Bunker Hill—Brass		12
Cambridge—Copper		11
Carbondale—Aluminum		11
Casey—Copper		11
Chandlerville—Copper		11
Charleston—Copper		11
Effingham—Copper		11
Galva—Copper		11
Gillespie—Brass		12
Herrin—Aluminum		10
1½ Mills—Square		
Hoopestown—Aluminum		10
Jackson Co.—Aluminum		10
Jacksonville—Brass		12
Jasper—Copper		11
Kankakee—Aluminum		10
Keithsburg—Copper		10
Kewanee—Copper		10
Ladd—Copper		11
La Salle—Copper		12
Litchfield—Copper		11
Mattoon—Aluminum		11
Mercer Co.—Copper		12
Moline—Copper		12
Moline—Aluminum		12
Thick		
Moline—Aluminum		12
Thin		
Moline—Aluminum		12
Very Thin		
Monmouth—Aluminum		11
Mt. Olive—Aluminum		11
New Boston—Copper		12
Paris—Copper		10
Pike—Copper		11
Rock Island—Copper		12
Rock Island—Aluminum		12
Thick		
Rock Island—Aluminum		12
Thin		
Rock Island—Aluminum		12
Very Thin		
Rossville—Aluminum		11
Rushville—Copper		11
Saint Anne—Copper		11
Tazewell Co. (Pekin)—Copper		11
Toulon—Aluminum		11
Union County (Anna)—Aluminum		11
Virginia—Brass		12
Whiteside Co. (W.C.M.A.)—Aluminum		10
Witt County—Aluminum		11
Wyoming—Copper		11

Look closely at the formats. Consider Moline as an example. Notice the 1944 listing shows "Thin" as an inset under "Moline—Aluminum. . . 12," just as there is an inset "1½ Mills—Square" under "Herrin—Aluminum. . . 10."

The 1961 Listing

**PROVISIONAL ISSUES:**

**ILLINOIS**

(All ¼ Cent Value. Metal, round unless otherwise specified.)

City	Metal	Size	City	Metal	Size
Arcola	Copper	11	Mercer County	Copper	12
Astoria	Alum.	11	Moline	Copper	12
Beardstown	Copper	11	Moline (thick)	Alum.	12
Bunker Hill	Brass	12	Moline (thin)	Alum.	12
Cambridge	Copper	11	Moline (very thin)	Alum.	12
Carbondale	Alum.	11	Monmouth	Alum.	11
Casey	Copper	11	Mt. Olive	Alum.	11
Chandlerville	Copper	11	New Boston	Copper	12
Charleston	Copper	11	Paris	Copper	10
Depue	Brass	12	Pike	Copper	11
Effingham	Copper	11	Roanoke	Brass	11
El Paso	Copper	11	Rock Island	Copper	12
Galva	Copper	11	Rock Island (thick)	Alum.	12



Gillespie	Brass	12	Rock Island (thin)	Alum.	12
Herrin	Alum.	10	Rock Island (very thin)	Alum.	12
Herrin (1½ mills)	Alum.	Sq.	Rossville	Alum.	11
Hoopestown	Alum.	10	Rushville	Copper	11
Jackson County	Alum.	10	St. Anne	Copper	11
Jacksonville (ty. I)	Brass	12	Tazewell Co. (Pekin)	Copper	11
Jacksonville (ty. II)	Brass	12	Toulon	Alum.	11
Jacksonville (ty. III)	Brass	12	Union Co. (Anna)	Alum.	11
Jasper	Copper	11	Virginia	Brass	12
Kankakee	Alum.	10	Whiteside Co. (W.C.M.A.)	Alum.	10
Keithsburg	Copper	10	Witt County	Alum.	11
Kewanee	Copper	10	Wyoming	Copper	11
Ladd	Copper	11	(Jacksonville: Type I—line thru cent at right angle. Type II—line thru cent at left angle. Type III—line does not go thru cent mark (right angle).		
La Salle	Copper	12			
Litchfield	Copper	11			
Mattoon	Alum.	11			

Now look at the 1961 listing. At the top, there is a statement that all tokens are round unless otherwise specified. As we know, the square token attributed to Herrin is the only non-round token. All entries are reduced to one line. Moline is formatted "Moline (thin) Alum. 12." Suppose you are working under time pressure and are given a draft with scotch-taped or paper-clipped pieces from the 1944 list, with guidance to reformat to one line. As you do so, you come to a "Herrin—Aluminum. . . .10" from the previous material. All other tokens listed show a 10, 11, or 12, as does this one. Obviously, this is a round one with a 10 diameter. The information on the next line is different from the others and describes a square token, for which no "diameter" is given because squares don't have diameters. So you make a second entry "Herrin Alum. Square." Being conscientious, you clip this for referral back to the author, of course.

### The 1971 Listing

(All ¼ Cent Value; Metal round unless otherwise specified.)

City	Metal	Size			
Arcola	Copper	11	Jasper	Copper	11
Astoria	Aluminum	11	Kankakee	Aluminum	10
Beardstown	Copper	11	Keithsburg	Copper	10
Bunker Hill	Brass	12	Kewanee	Copper	10
Cambridge	Copper	11	Ladd	Copper	11
Carbondale	Aluminum	11	La Salle	Copper	12
Casey	Copper	11	Litchfield	Copper	11
Chandlerville	Copper	11	Mattoon	Aluminum	11
Charleston	Copper	11	Mercer County	Copper	12
Depue	Brass	12	Moline	Copper	12
Effingham	Copper	11	Moline (thick)	Aluminum	12
El Paso	Copper	11	Moline (thin)	Aluminum	12
Galva	Copper	11	Moline (very thin)	Aluminum	12
Gillespie	Brass	12	Monmouth	Aluminum	11
Herrin	Aluminum	10	Mt. Olive	Aluminum	11
Herrin (½ Mills)	Aluminum	Square	New Boston	Copper	12
Hoopestown	Aluminum	10	Paris	Copper	10
Jackson County	Aluminum	10	Pike	Copper	11
Jacksonville	Brass	12 (type I)	Roanoke	Brass	11
Jacksonville	Brass	12 (type II)	Rock Island	Copper	12
Jacksonville	Brass	12 (type III)	Rock Island (thick)	Aluminum	12

Rock Island (thin)	Aluminum	12	Toulon	Aluminum	11
Rock Island (v. thin)	Aluminum	12	Union County (Anna)	Aluminum	11
Rossville	Aluminum	11	Virginia	Brass	12
Rushville	Copper	11	Whiteside Co. (W.C.M.A.)	Aluminum	10
St. Anne	Copper	11	Witt County	Aluminum	11
Tazewell County (Pekin)	Copper	11	Wyoming	Copper	11

(Jacksonville types:)

Type I line thru cent at right angle

Type II line thru cent at left angle

Type III line does not go thru cent mark (rt. angle)

In the 1971 listing, the 1961 format is repeated. (The (½ Mills) entry is a recognized error; it should have been (1½ Mills).)

Would Di Bella have reviewed the final article before it was printed? Perhaps so; but he could have been pressed for time due to a printing deadline or for another reason. It has been said that he was sometimes a little careless in his identification of tokens, so he might have not proofread his article that carefully, either. He certainly didn't catch the (½ Mills) error in the 1971 listing. Or perhaps, since he had clipped the previous source material into his draft, and he knew the 1944 list was correct, he proofed only for the inserts he had made in the listings to show new tokens and new information. Since he had not made a change in the Illinois provisional metals with regard to Herrin, he didn't review that part of the listing and didn't notice that there were now two entries. So he approved the final, which now had an entry that had never been intended, showing a round token from Herrin.

Did Di Bella ever get any queries about the accuracy of the Herrin listings he provided in 1961 and 1971, or were they unchallenged? If they were challenged, and he had built his 1961 and 1971 listings as corrections to the 1944 listing, is it possible he took the position it existed simply because he knew the original listing had been "verified" and all the changes he had made had been verified, not realizing there had been an erroneous change he had not included in his draft for the 1961 listing?

Admittedly, the above notion is a conjecture. It presents the hypothesis that there never was a "Round Herrin" in Di Bella's draft for 1961, and proofing did not catch the error. Further, if he proofed only his changes, and no one had raised the issue, he would not have noticed the incorrect entry in his 1971 draft. Thus, the presumed Herrin round token in Di Bella's 1961 and 1971 listings never existed, there never was in his collection any token mistakenly attributed as a "Round Herrin" by him, no such token was never reported to him, and was never actually listed by him in the material he drafted!

In other words, is it possible the entire "flap" about a "Round Herrin" is over something that resulted from a drafting/proofing error, rather than a mistaken token?

## History .. Letters

.... The Editor

Over the course of several years, I have seen quite a few pieces of correspondence between some of the individuals who were interested in sales tax tokens in the "early days." Every so often I reproduce a few of them just for historical interest. Reprinted below and on the following pages are several more letters or extracts from letters. Each is introduced by a short note.

*In the letter on the next page, Rowold is advised that Idaho had no sales tax (in 1947), although there had been one briefly in 1935. There were no tax tokens. However, note the last paragraph. In it is reference to the "Boise penny." I have included at the side a picture of that token. It is on white cardboard with purple print; both faces are the same. These tokens were used in 1943 for only a brief period, as far as we know. It's not a sales tax token, of course. Considering all the hassle that was laid on Illinois and Washington in the mid-30s with regard to the matter of state-issued sales tax tokens being illegal issuance of coinage, it's a little surprising that the federal government didn't jump on the Boise "coin." Perhaps the government was too busy with World War II, the need for copper, and "spies," to worry about these things. The pieces are reasonably common—as I recall without doublechecking, I have around 40 of them.*



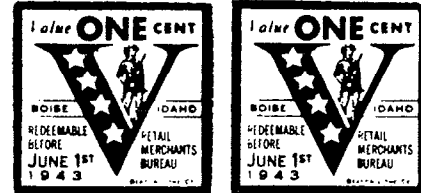
STATE OF IDAHO  
INCOME TAX DEPARTMENT

P. O. BOX 1399

BOISE

March 6, 1947

Mr. H. E. Rowold  
1307 Brush Creek Blvd.  
Kansas City 4, Missouri



Dear Sir:

In reply to your recent letter concerning a Sales Tax Law in this state, you are advised that at the present time and for a number of years past no Sales Tax law has been on the Statute books of this state.

The Sales Tax law was passed and approved March 20, 1935 and was repealed at the next session of the legislature. There were no tax tokens in use. The office forms and records were abolished when the law was repealed and are not accessible to this department. No samples of the office forms, receipts, tokens, punch cards etc. are now available.

For your information you are advised that the city of Boise issued tokens to be used as pennies when there was a shortage of the latter in this locality. Possibly a sample may be obtained through the city clerk's office in the city hall, Boise if you are interested.

Very truly yours

*J. A. Harrington*  
J. A. HARRINGTON  
Chief Field Auditor

JAH/rn

ADDRESS ALL CORRESPONDENCE AND MAKE ALL REMITTANCES PAYABLE TO  
STATE INCOME TAX DEPARTMENT  
P. O. BOX 1399, BOISE, IDAHO

---

*The next letter is from Emil Di Bella to C. R. Ross, April 20, 1944. Both men were pioneers in collecting sales tax tokens. The letter is interesting as a "what we know now" indicator. If you are familiar with the field as it now stands, you can see that we have learned a lot in 36 years. Also, note that this list includes the square Herrin, which had been listed in his March 1944 article in Numismatic Scrapbook Magazine.*

EMIL DI BELLA  
1461 UNIVERSITY AVENUE  
BRONX, NEW YORK (52)

Mr. C. R. Ross,  
Okmulgee, Okla.

April 20, 1944

Dear Mr. Ross:

Thank you very much for your fine letter, sales tax tokens of Oklahoma and piece of Depression Scrip. Thank you also for your kind praise of my check list of sales tax tokens and the work which went to make up this list, has been well worth it, for the many letters of approval which I have received. I now find, that there have been a number of corrections and additions to this list and am working on a supplement which will be published soon, in a future issue of the Scrapbook.

I shall be only too happy to help you add to your collection of sales tax tokens, as I have new items coming in now and then and I shall make a record of those items which you want and either send them to you from time to time or let you know what I have to offer. I am not a dealer, but have many contacts due to my writing and correspondence in regards to sales tax tokens and wooden money. If you will let me know from time to time, just what you need, I will keep the record and when I get something, I shall set it aside for you.

In regards to the New Mexico error on the 5 mills, reading tax on purchase of 5 cents, instead of twenty five cents, this will be listed in the revised supplement of my new list, along with several other "errors". I have this item, but shall appreciate you letting me know of anything new that comes along or any corrections on my check lists which may appear from time to time and in this manner, I shall be able to keep these list up to date. If you have any duplicate sales tax tokens, let me know, as we can arrange a trade or sale between us. I do this, in order to keep my collector-friends supplied with items they may need and give them a chance to dispose of their duplicates.

The square token which you mention (Token 1½ Token) is the Herrin, Illinois item, which you have on your want list, so I shall cross it off. On the blue cardboard 1 mill of Oklahoma, it is the bluish tinted round cardboard, as per the one you enclosed to me. In Oklahoma tokens, I can use about 10 each of the following:

1 mill aluminum holed (Obverse: "Consumers Tax Check"-Reverse: "Old Age Pensions")  
1 mill brown fibre solid  
1 mill white fibre solid  
1 mill bluish cardboard solid (Sales Tax Token)

If at any time you can spare any of these or anything new that may turn up in your State or any other State, I shall be pleased to have them and will give you appropriate credit for same. I am enclosing the Jasper & Kankakee Provisional tokens in exchange for the items you sent me and hope they will meet with your approval.

As for the other Illinois Provisionals which you requested, I am enclosing a list of those I have to offer and shall hold them until I hear from you again. I can also use the following Illinois Provisionals for my collection:

Astoria, Casey, Herrin, Ladd, Pike County, Rossville, Witt County (all metal)

Sorry I cannot help you at this time with Depression Scrip, as I sold my collection several years ago. I do not have the time to go down to the Chase National Bank exhibit, as my working hours conflict with their

visiting hours and I have been unable to get any definite information from them in regards to material they have in their large collection. However, the following two friends of mine, are ardent collectors of Scrip and in fact, I have sold them my collection, so if you care to write them and mention my name, I am sure that they will be of some assistance:

Harvey L. Hansen 1187 Kottenberg Ave., San Jose, 10, California  
Ralph A. Mitchell 2680 Lombard St., San Francisco, California.

I am also taking the liberty of enclosing a list of Numismatic material which I have to offer at present time and shall be happy to be of any service.

Thank you for your kindness and hoping to have the pleasure of hearing from you soon again, I am,

Sincerely yours,

*Emil Di Bella*  
Emil Di Bella.

Sales Tax Tokens which I can offer for sale at present time:

Illinois metal Provisionals-  
La Salle.....35c  
Mattoon.....50c  
Moline very thin....60c

California cardboard Provisionals-  
Warboys 3 diff. singles.....25c  
White Log Tavern blue-single..20c  
San Francisco milk cap token..15c

Canada cardboard ticket-  
S.S.Kresge Co.....15c

Washington wood-  
Tenino(Pennys Garage).....25c

Utah State Plastics-  
1 mill green.....08c  
2 mill gray.....08c  
5 mill orange.....08c  
5 mill yellow-orange.10c

Washington cardboard Provisionals-  
Buchman Hardware single.....15c  
Mecca Cafes single.....10c  
Spokane 1935.....25c  
Spokane 1941.....15c  
Cathlamet (green).....25c

Michigan paper (not used)  
Set of 3 diff. 15/100c, 3/10c, 3c..50c

West Virginia paper-  
Kresge 5-10-25c store yellow....05c

Illinois cardboard Provisionals-  
Arcola red.....50c  
Kraemer blue.....50c  
Raklios 3c blue.....50c  
Thompsons ticket 1/3c.....35c  
" pink 2c.....25c  
" " 3c.....35c  
Randolph Co. reprint single.....15c  
Jackson County white.....35c  
Pinckneyville manila.....25c

The following letter, dated June 10, 1958, is a copy of a letter to Charles Lipsky from the Tax Commission, State of Washington. It comments on the copper tokens reported from the state. The token discussed is #3, a pattern, in Chits. Note the estimate that "less than fifty of them ever made." In other old correspondence that I have not located but remember, someone comments that he has a roll of fifty of the copper tokens. Assuming the number is anywhere near fifty or more, this appears to be a pattern that might be reasonably available and could be aspired to by collectors who want a pattern of some kind but don't want to pay much for it. The price list issued as a supplement to Chits shows it at \$50. Jerry Schimmel's 1989 price list shows it as \$90 VF, \$100 EF, and \$125 UNC. Under the circumstances, these prices may be a little high. However, price is driven by availability and demand, so if some of the "fifty" don't show up on the market from time to time, the going price may not relate too well to the quantity initially manufactured.

STATE OF WASHINGTON  
TAX COMMISSION  
EXCISE TAX DIVISION  
OLYMPIA

June 10, 1958

Mr. Charles H. Lipsky  
1225 Day Street  
Galesburg, Illinois

Dear Mr. Lipsky:

This letter is written in reply to your inquiry of May 31st concerning the copper sales tax tokens which you have acquired.

Frankly this was a subject about which the writer knew nothing but upon inquiry we find that a very few copper tokens were struck, probably at the beginning of the use of a new die, and a few of them were given to the men who were at the time commissioners of the State Tax Commission. It is believe that there were probably less than fifty of them ever made. It would appear that you have a rare collectors item.

Since you may be interested we are enclosing a photostatic copy of an article giving the history of the sales tax token in the state of Washington.

Also enclosed is a schedule of the present retail sales tax, which was increased May 1, 1955 to 3 1/3%.

Assuring you that it has been a pleasure to be of assistance to you, I remain

Very truly yours,

MISCELLANEOUS TAX SECTION

Charles Montante, Supervisor

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*The question of whether the Alabama and Mississippi tokens could be used across the state line between them has been discussed before. See Newsletter 60, January - March 1988, page 20, and a newspaper article on page 19. Correspondence with the tax offices of both states in 1987 resulted in the two states stating that there was no evidence that such an agreement had existed. However, in the following letter, on March 19, 1937, M.K. Ford of Birmingham reports that "Alabama and Mississippi tokens are honored in either state." I guess we might assume that those who were on the scene at the time may have better information than the tax folks of 50 years later. However, there as yet is no evidence of any formal (on paper) agreement or exchange of correspondence between the big wheels involved. It's possible something could be found in the state archives in either or both states, and a really thorough search of all the principal 1937 newspapers of the two states from mid-February to mid-March 1937 might reveal something. An alternative explanation that has been offered is that merchants close to the state line would probably be offered tokens from the other state and would likely take them in order to make the sale; recognizing this, the states went ahead and treated them as legitimate and then sent them back to the parent state when enough had been accumulated in the tax offices. Of course, that doesn't explain the newspaper report that there was an "agreement."*

Mr. George Magee Jr  
6388 Overbrook Ave.

Dear Mr. Magee

Am mailing 65 sets of Alabama Tokens via Parcel Post tonight,

I am a stamp collector and sympathize with coin and token collectors, My Add in Mekeels was merely for the good of Collectors in General,

The following information on Alabama Sale tax Law.

Was effective March 1st, Imposed upon the citizens of Alabama by the Governor and Congress and senate with out legal vote of the people.

At this time there is now information circulating that will be number of partitions circulated to be endorsed by the legal voters of the State protesting the law, the law has been put up to the people for vote for the last seven or eight years, but has been defeated each time.

Just as soon as sufficient voters obtained on lists the Governor will be demanded to call for election, which will I believe as before kill the law.

The 1 mill tokens were rushed here by Plane arriving Sunday Feb. 28th, and immediately issued that day the 28th for use the following morning.

The 5 mill tokens were not received until Sunday March 14th on which day all my orders were completed and mailed.

The complete set consists of only 2 tokens as mentioned above.

The state of Mississippi also has 1 & 5 mill tokens Aluminum & Brass, same pattern as the Alabama 1 mill with the exception of the hole in the center being square.

Alabama & Mississippi tokens are honored in either state.

Yours Very truly

*MAJ*

---

In 1937, George Magee had tracked down information leading to the American Retail Federation. It related to the Sherrill method for using coupons to collect the tax. Sherrill himself, as President of the Federation, responded to an inquiry about the method. Notice his comment that the method had been considered by Tennessee, Indiana, and Illinois. He also comments that the coupons marked "Pennsylvania," about which George had inquired, were not considered by that state (technically, a "commonwealth," for you purists). Since George had not inquired about the other states, can we infer that similar "dummies" (Sherrill's term) may have been prepared by Sherrill at the time these other states were considering the method? Or did Sherrill just use the Pennsylvania dummies? Is it possible he had no dummy for the first three, and decided he could sell the idea better if he had the "dummies" to use for Pennsylvania?

## AMERICAN RETAIL FEDERATION

1627 K STREET, N. W.

WASHINGTON

C. O. SHERRILL  
PRESIDENT

February 5, 1937

Mr. George Magee, Jr.,  
6388 Overbrook Ave.,  
Philadelphia, Pa.

Dear Mr. Magee:

In reference to your letter of the 1st to Mr. R. Metcalfe, I am answering it myself as I am the designer of the Sherrill coupon method of collecting sales taxes. There are being sent to you herewith, as you requested, half a dozen sample sets of the coupon and of the small booklet.

This method has been considered by several states--notably Tennessee, Indiana, and Illinois--but due to various features in their laws, or the fact that they have no sales tax law, they have not so far been used by any state. The coupons marked "Pennsylvania" were dummies and were not considered by the State of Pennsylvania.

The small pamphlet sent you does not by any means fully describe the detailed method of control available to the state under this method, which assures almost 100 per cent collection of taxes.

Yours very sincerely,




---

*In Newsletter 68, January - March 1990, I provided a copy of a one-page letter from the Shreveport Journal to George Magee, dated October 9, 1936, which reported some amusing (?) incidents about the use of sales tax tokens in Louisiana. George also received from the same source a letter dated October 3, six days earlier. It is reproduced next. There is a third sheet, not reproduced in the interest of saving space. On it, Mr. Sexton has written in bold red pencil:*

*"One good ruling I forgot:*

*"A barbar buys a razor. It is not taxable, as it is a tool of his trade.*

*"A poor newspaperman buys a razor, and it is taxed as a 'luxury'*



"TODAY'S NEWS TODAY"

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# The Shreveport Journal

Full Leased Wire Reports  
of the Associated Press

ISSUED BY  
JOURNAL PUBLISHING COMPANY, INC.

PROMOTION DEPARTMENT  
GEORGE SEXTON, JR.

SHREVEPORT, LA.

October 3, 1936

Mr. George W. Magee, Jr.  
6388 Overbrook Avenue,  
Philadelphia, Penn.

Dear Mr. Magee:

Enclosed find a set of Louisiana Tokens, and several clippings from our own and other newspapers concerning them. You will note that the damn things are called 'luxury tax' tokens, in line with other asinine actions of our legislature. The definition of 'luxury' is amusing, as you can see from the list of exemptions. We are having a lot of fun with them, and I believe will eventually force the Administration to a straight sales tax, which may be the means of relieving the State of the incubus of the late and unlamented Long's organization.

The tokens were introduced Thursday morning, and by noon the entire system had collapsed all over the state. Without organization, and apparently spontaneously all over the state, the idea developed of never having a token, and requiring merchants to furnish change on every purchase. Personally I had a pocket full of them, which I threw in a drawer and forgot. The banks, through which retailers were supplied with tokens, had no tokens, the office of the Supervisor of Accounts, through whom the tax is collected, had no tokens, and Baton Rouge, the capital, had no tokens. And Thursday and yesterday we went merrily ahead, kidding the tax, worrying merchants, who in turn were riding the tax office. I am informed that express shipments are expected Monday, to be distributed by fast truck all over the State. We will know more about it next week.

In New Orleans, which put a city tax in at the same time and in the same amount that the State tax called for, the majority of the retail grocers, who handle a tremendous volume of business, refused to be bothered with the tokens. They absorbed many thousands of the tokens and forgot them. I am enclosing some of their ads appearing in the Times Picayune of today. New Orleans has between one fourth and one third of our total population. The New Orleans papers are publishing ballots to be mailed to Baton Rouge protesting the tax. The real protest is against the camouflage of the 'luxury' angle, and against the inconsistent and annoying exemptions. What is back of the Administration's position is political fear of the name 'sales tax', and the fact that the ignorant rednecks, who are the backbone of the Long strength, blindly believe that because the tax is called 'luxury', they are 'soaking the rich'. When we smoke them out in the open, there may be a political turnover.

Rulings are coming thick and fast from the Supervisor's office. A new one

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"TODAY'S NEWS TODAY"

# The Shreveport Journal

Full Leased Wire Reports  
of the Associated Press

ISSUED BY  
JOURNAL PUBLISHING COMPANY, INC.

PROMOTION DEPARTMENT  
GEORGE SEXTON, JR.

SHREVEPORT, LA.

Magee -- 2

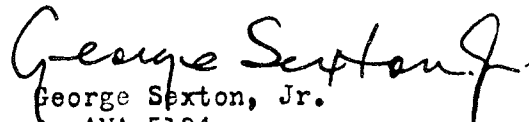
this morning that has the cafes and drugstores more confused than ever is that a glass of milk or a milk drink at the fountain or alone is a ~~ma~~ft drink, and not taxable, but if a sandwich is served, then the whole order becomes a lunch and is taxable. Beer, being already taxed, is exempt from the sales tax, but if it is beer and a sandwich, it is a meal, and taxable. A newspaper bought on the street is not taxed, but from a stand in a building is taxed. We have a saying down here when describing an involved situation that 'It would take a Philadelphia lawyer to understand it'. I am afraid it would need the combined efforts of your entire bar, laboring far into the night, to clear up the mess we are in.

Leche, Governor, and personally a fine man, but dumb, was on the radio Wednesday night explaining and Thursday night apparently apologizing, and he has asked for a four months trial period before any attempt is made to change the law. This forestalled the descent on Baton Rouge of organized retailers from all over the state to protest the present law. His speech is referred to in the ad of Martin J. Cull, New Orleans grocer, enclosed. Cull, by the way, is a member of the legislature, and to date has been a staunch administrationist. His attitude is an indication of the political bearing of the situation.

Now about supplying you with tokens: I will be glad to take care of you. The law prohibits sale of tokens to individuals not vendors, but I have got hold of some through friendly retailers who did not foresee the shortage. Until I find out next weeks situation I can't say how many, but the local tax collector, a personal friend, assures me that there will be plenty then. If so I will send your two thousand on. If not, I'll share what I have with you. I'm not so much interested in making a profit off you as I am in completing my own collection. I think I have most of the tokens handled by Reese, but I have no check list, and we can work that out later. In the mean time, I think you are safe in catalogueing these tokens, because I know I can let you have a few hundred, if not all you want. Of course we can get all we want in circulated condition, but the brass 5 mill tarnishes on one handling, and the aluminum 1 mill is so soft that it shows scratches after a few minutes with other coins in the pocket. I will notify you definitely next week.

I trust that this long-winded letter will not bore you, but will give you some picture of our situation. With kindest regards, I am,

Yours very truly,

  
George Sexton, Jr.  
ANA 5124

Box 1414  
Shreveport Louisiana

# Clippings

... The Editor

In 1938, Joseph Coffin authored the book Coin Collecting. He included a chapter on encased postage stamps, tokens, and medals. As might be expected in the early days of sales tax tokens, he did not have a lot to say about them. Here is the writeup, from pages 90-91. On an accompanying page of illustrations, there are pictures of a LA 1 mill aluminum Luxury Tax and a CO 2 mill aluminum.

The sales tax tokens are a late arrival among the numismatic objects, but have already taken quite a prominent place in the collecting world. These tokens are a product of the late depression. They have been issued by the states of Arizona, Washington, Illinois, Utah, Colorado, Louisiana, New Mexico, Missouri, and Ohio; and the list is being added to steadily. They are, as a rule, in one to five mills denominations and composed of aluminum or copper, although local city governments have issued tokens or emergency scrip in cardboard, paper, and even wood. Most of the sales tax tokens are of extremely simple design. Some are of a unique pattern, such as the "milk

bottle caps" of Missouri, which are large round cardboards looking exactly like milk bottle caps.

Sales tax tokens have not been in use long enough for us to know just what value they will have in future years. However, while these tokens were, and still are, issued by the millions, they will in time become curiosities as the states stop making them, or reissue them in different form. Even now, a few are scarce, notably the Illinois round tokens, which were replaced with square ones, and the small tokens of New Mexico, which were carried away in great abundance by tourists as souvenirs.

By 1979, Coffin's book is in its 6th Revised Edition, and is now titled The Complete Book of Coin Collecting. The segment on sales tax tokens is more extensive, again as would be expected. Here is the writeup, from pp. 145-147. There are no illustrations of sales tax tokens.

The sales tax itself is nothing new, but the sales tax tokens were a development of the early 1930s. They were used in many states. If a traveler were to start in New York on a transcontinental trip, making numerous stops en route, he would have no trouble at all in making up a small but interesting collection of sales tax tokens, although current practice tends to simply charge the tax without using any token. New York has a sales tax, but no tokens are used. Tokens have been issued by the states of Ohio, which used stamps, and Illinois, which used round and now obsolete tokens, and later, square, aluminum ones reading, "Dept. of Finance 1½ State of Illinois Retailers' Occupation Token." The earlier round tokens were shown as "1½ Mills," but the word "Mills" was later omitted. Prior to the issuance of the Illinois tokens, at least two dozen towns and counties in Illinois issued sales tokens in various forms. These are all obsolete, and are scarce and becoming more so. Among these communities are Arcola, Chandlerlerville, Charleston, Effingham, Jackson County, Jasper County, Litchfield, Mattoon, and many others. Pickneyville and Murphysboro issued cardboard tokens; the others were of metal construction.

Such tokens were issued in Arizona, Washington, Utah, Colorado, Louisiana, New Mexico, and Missouri. The latter state issued cardboard "milk bottle cap" tokens, so-called because of their size and shape. There was a blue and white one-mill "Retailers' Sales Tax Receipt," and orange and white five-mill "Retailers' Sales Tax Receipt" with blank backs. However, in later varieties the backs were printed. All of these "milk

bottle caps" are now obsolete. The later Missouri sales tax receipt is of metal, reading "Missouri Sales Tax Receipt," showing a map of Missouri with a hole in the center of the state, and the same design on obverse and reverse.

Kansas also had a cheaply made token, seemingly composed of lead, and Louisiana had a similar one. Alabama issued one-mill tokens which were called "Luxury Tax Tokens."

Colorado issued a square-holed token of one-fifth cent denomination, and, later, a round-holed token bearing the figure "2." Oklahoma also issued sales tokens of yellow metal, while the State of Utah used several different tokens, one a small-holed one-mill sales token, another a larger one, round and holed, with a star token of five mills, all bearing the words "Emergency Relief Fund." New Mexico issued very small aluminum tokens of one mill, and five-mill tokens in copper, both of them designated as "Emergency School Tax on Purchases of 5 Cents." These small tokens were much sought after by visitors, and proved so popular with tourists that the authorities found it hard to keep a supply within the state.

The State of Washington first tried thin cardboard scrip tokens, which were short-lived and gave place to metal tokens reading "Tax on Purchase 10 cents or less CH. 180 Laws 1935."

It will be seen that most of these tokens were in one- to five-mill denominations and were composed of aluminum or copper, although local or city governments, and sometimes states, issued tokens or emergency scrip in cardboard, paper, and even wood. Most of the sales tax tokens are of extremely

26 simple design. All of them, of course, have been used for small change in the past, and thus have come more or less under the same category as hard times, or emergency, money. They are interesting from the collector's point of view and have enjoyed a certain acceptance among numismatists in the past, although now they are not highly regarded. As they become scarcer, naturally, they will be more sought after. Some are already rare, such as the Illinois round tokens, and the city and merchants' association tokens of that state. Others, such

as those of Kansas and Colorado, were of such cheap composition that it is hard to find any in an unworn condition. None of the early sales tax tokens, with the exception of those of New Mexico and some of the city tokens, have any artistic merit, while the chief claim to beauty of design for the New Mexico tokens is the fact that the State Seal is shown. Although tokens are generally issued in the millions, as states stop making them, or reissue them in different form, they will become curiosities and hard to find.

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## Organizational Report

### AMERICAN TAX TOKEN SOCIETY

#### Secretary and Treasurer's Report

#### Second Quarter 1990

Initial Balance	\$3146.95
Credits:	
Interest	42.26
Dues Payments Received	60.00
Publications	9.00
Debits:	
Newsletter Cost, #69 and Production Expenses	196.88
Other Editorial Expenses	82.98
Secretarial Expenses	5.15
1989 Tax Reimbursement	36.00
New Balance	\$2937.20

#### New Members

R-434 Raymond Parker, 4913 West 133rd Street, Hawthorne, CA 90250

#### Change of Address

R-409 Michael Florer, 5542 Shady Creek Court, Lincoln, NE 68516

#### Reinstated

R-409 Wayne Hohndorf, 6546 Binney Street, Omaha, NE 68104a

#### Deaths

We have learned of the death of ATTS member G. Corky Ayers of Pomona, CA, on May 14, 1989. Although not a member very long, we know he will be missed by those who had occasion to make his acquaintance or knew him under other circumstances.

## Election

... The Editor

In the previous Newsletter, members were provided the required notification that it is time to elect officers for the 1991-1992 term. Nominations were invited. No one has stepped forward or submitted any names. Therefore, all current officers will continue to serve until they resign or the next term is completed.

There is a vacancy on the Board for a member-at-large. Since there will be no election, the President appoints individuals to fill vacancies. Is there someone who would be willing to serve as a member of the Board? Please let Richard Johnson know if you are the one.

1991 Dues Due Now!



# ATTS NEWSLETTER

71

OCT-DEC 1990

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

ATTS Business Office  
5150 NW Shasta  
Corvallis, OR 97330

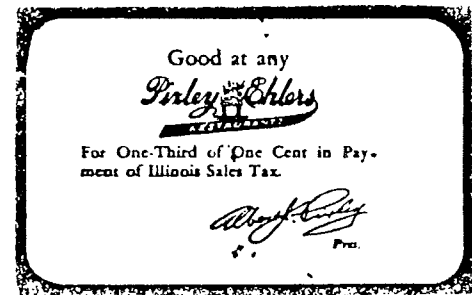
## New Finds

... The Editor

### ILLINOIS

Rich Hartzog (R-163, Rockford, IL) recently provided a picture of another Elmes Grocery. The first Elmes Grocery was reported in Newsletter Vol. 7 No. 2 & 3, May - August 1977. Its face value was 3 mills. The new specimen is valued at  $7\frac{1}{2}$  mills. The picture is reproduced below.

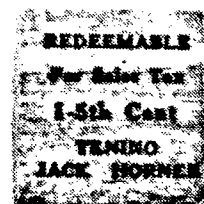
Rich also provided a picture of a new celluloid token, brown on white. It is a Pixley and Ehlers. A picture of it is also reproduced below.

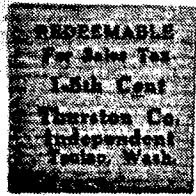


## A Tenino Speculation

Tim Davenport R-232

There has been an occasional suggestion that Don Major, who owned the Thurston County Independent and printed the Tenino wooden sales tax tokens, may have produced them for merchants on the quid pro quo: "Take out an advertisement in my paper and I'll make you a few tokens." If true, the tokens might be viewed more as souvenirs than as true sales tax tokens. Of course, that wouldn't have prevented their being used as sales tax tokens for a short period of time, but still would imply that they weren't intended primarily for that purpose.





I have difficulty accepting the idea that Tenino sales tax tokens were produced as a favor to merchants who agreed to place advertisements in Don Major's Thurston County Independent (TCI). The published issues of the paper from 1935 simply don't support this theory. While some of the firms producing tokens were regular TCI advertisers (Hopkins Merchantile, L.A. McLain, Campbell and Campbell, and so on), other producers did not take out a single ad to the best of my knowledge

(Penny's Garage, Tenino Cash Market, Empire Inn). The theory might sound good, but the evidence doesn't support it.

On the other hand, I don't have any problem with the assertion that Don Major produced his Thurston County Independent tax tokens specifically for collectors. Unlike the other Tenino firms to issue tax tokens, Don Major, as a newspaper publisher, was a wholesaler. The act of distributing bundles of his paper to newsstands or single copies to subscribers did not create a need for fractional cent tokens. Yet no fewer than six distinct types of tokens in several different ink colors were produced, and many of these types were put out in substantial quantities. I have no doubt that Major went back to the press several times to produce additional tokens to sell to the souvenir hunters who flocked to town when news of the wooden Tenino tokens made the UPI wire. In that sense, the TCI issues are somewhat less "authentic" than the tokens produced for other firms.

It should be borne in mind, however, that there is absolutely no evidence that Don Major produced tokens after May of 1935. It is highly doubtful that Major went back to the presses at a later date to produce tokens specifically for collectors—virtually all TCI varieties were identified by 1936 and no large hoards made their way to market via Major after George Magee purchased Major's substantial holdings. All the types of Tenino sales tax tokens, it seems clear, were authentic products of May 1935—although the bulk of the Thurston County Independent pieces may well have been produced with an eye to sale to collectors.

*(Editor's Note. . . I am aware of a collection of Tenino tax tokens that may be fairly large and comprehensive, but which has not been made available for examination in spite of several requests for the opportunity. I am also aware of a hoard of Teninos, believed to be uncut, the owner of which adamantly will not make the material available for examination. I do not expect that this material would make a difference in Tim's analysis, but there is always the possibility that new information would provide a different viewpoint.)*

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## Sherrill Coupons Revisited

Merlin K. Malehorn L-279

In ATTS Newsletter Vol. 3 No. 1 (March - April 1973), Jerry Schimmel provided a summary of the coupon method that C. O. Sherrill had proposed for collection of sales taxes in Pennsylvania as well as a couple other states. Jerry's article is reproduced below, including a reprint of a little tri-fold paper that Sherrill had prepared to explain his proposed system.

Aside from an occasional passing comment, there has been no further information about these coupons. I recently had an opportunity to examine a set of the booklets, and am now reporting some additional detail.

As indicated in Jerry's article, there are five different booklets. They are identified as 15c/\$5.00, 30c/\$10.00, 60c/\$20.00, \$1.50/\$50.00, and \$3.00/\$100.00. (Sherrill had assumed a 3% state sales tax when he prepared the sample booklets of coupons.) The second figure is the value of the merchandise that is "covered" by the coupons in the

booklet; the first figure is the amount of the tax on that value of merchandise. The basic concept was that a customer would purchase a booklet for 15¢, 30¢, etc., depending on cash in hand and likely amount of goods to be purchased. That way, the sales tax would have already been paid to the vendor who sold the booklet. Then, if the customer made a purchase of, say, \$1.00, that would require 3¢ sales tax. The customer would tear out the coupons totalling 3¢ tax (\$1.00 merchandise) and give them to the vendor at the same time paying for the merchandise by cash, check, or charge. In that way the customer proved the tax had already been paid, and the vendor could use the receipts to prove the tax had been collected.

## A Sales Tax Sidelight: The Sherrill Coupon Method

by Jerry F. Schimmel

*(Adapted from an article which originally appeared in the State Revenue Newsletter)*

The mid-1930's were the heyday of sales tax stamps, punch cards, scrip, and tokens. The reader may already be familiar with the complex and fascinating sales tax series of Ohio well-documented by Messrs. Bloom and Hubbard, the scarce Kentucky state issues, and the Michigan Kroger Market coupons. The Sherrill method is a contemporary of all these, and is strikingly similar in design and principle to the Krogers. Let me say early that the series described below were, as far as I know, never adopted by the state of Pennsylvania or any other public or private issuing source, and they are probably only promotional samples, although they have been listed by Emil DiBella under Pennsylvania. The samples were accompanied by a small brochure titled, *Brief Statement of the Sherrill Coupon Method of Collecting Sales Taxes*, and "Copyrighted 1935 by C. O. Sherrill" of Philadelphia. The folder explained a complex method in which a state agent would check periodically with the merchant to assure compliance with the collection procedure.

**Booklets:** In the five booklets that I had the opportunity to examine the coupons came in sheets of five, which were stapled between cardboard covers. There

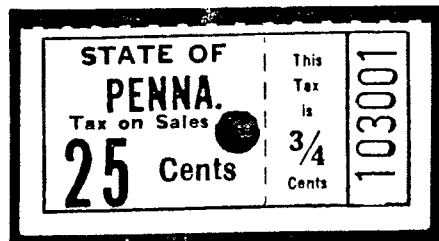


were fourteen sheets to each book and the covers read as the example shown.

The other covers had the following denominations accompanied by the same text: 30c/\$10.00; 60c/\$20.00; \$1.50/\$50.00; and \$3.00/\$100.00. The 15c booklet was in manila cardstock, the others brown. The back covers were blank as was the reverse of the front cover. The books had five punched holes, one through each coupon, probably to indicate cancellation of the sample in the event that they were ever adopted.

#### Coupons:

Each single receipt is 22mm x 45mm and is printed in black ink, except for the word "PENNA." and the serial number which are in red. Reverse were blank and ungummed. Separations were rouletted. Each denomination had its own color and some had two. Note the denomination, ½ Cents on 25 Cents, which is probably an error, as all of the other coupons were set up for a 3% tax.



The corresponding coupon (in another color) is ¾ Cents on 25 Cents. The coupons are printed on safety paper and there were three different paper manufacturer's safety designs as follows:



- ESPCO - ESPCO  
ESPCO - ESPCO -  
SPCO - ESPCO - E

#### Coupon Denominations &

Paper Colors	Watermarks
1. 3/100c on 1c Light blue-green	..... Nat'l Ticket
1a. 3/100c on 1c Buff	..... Nat'l Ticket
2. 6/100c on 2c Light blue-green	..... Nat'l Ticket
2a. 6/100c on 2c Light lavender	..... ESPCo.
3. 15/100c on 5c Pink	..... GTCO.
3a. 15/100c on 5c Light blue-grey	..... Nat'l Ticket
4. 3/10c on 10c Light yellow-green	..... Nat'l Ticket
4a. 3/10c on 10c Buff	..... Nat'l Ticket
5. 3/4c on 25c Off-white	..... GTCO.
5E. 1/2c on 25c Grey	..... Nat'l Ticket
6. 1½c on 50c Light yellow-green	..... Nat'l Ticket
7. 3c on \$1. Pink	..... GTCO.
8. 15c on \$5. Light yellow-green	..... ESPCo.

The Sherrill pieces are at least scarce and may be rare. There is no price on them that I know. They are collected not just by philatelists, but numismatists as well, especially sales tax token collectors. The booklets I examined came from the collection of one of the early pioneers in the latter field, Mr. George W. Magee, Jr., of Pennsylvania.



# BRIEF STATEMENT OF THE SHERRILL COUPON METHOD OF COLLECTING SALES TAX

In substance, the Sherrill coupon system of collecting sales taxes is as follows:

Each retail merchant in the state is licensed as the agent of the Tax Department for the sale of coupon booklets and for the collection of the sales tax. The merchant might be allowed a reasonable percentage for this trouble in making the collection and handling of books—say 3% on the price of the booklets to the consumer.

A consumer coming into a store and having no coupon booklet would buy \$5.00 booklet for 15c, a \$10.00 booklet for 30c, a \$100.00 booklet for \$3.00, and etc.

The merchant then makes a sale to the customer of say 50c, and while he is ringing up the sale and wrapping up the package, he notifies her of the price, whereupon she pays him 50c for the article purchased, plus a 50c tax coupon without any necessity of computing the fractional cents due for tax.

The sales clerk then cancels the coupon by tearing or by stamping his company's name on the coupon and places it in the receptacle set aside for that particular denomination of coupon. This is the only work imposed on the retailer in the collection of the tax.

At some time after the end of the month, the state sends to this store a representative who

checks the coupons against the store's gross sales. Where the state official has reason to believe the retailer has not taken in the required coupons in every transaction as required by law, he makes a rough check by estimate. Where there is doubt as to this, he counts the coupons segregated by denominations according to colors, using a differential counting scale. The coupons for a month's business of an ordinary grocery store can be counted in this way in about ten minutes. The counting is done in the presence of the store manager by the state official to avoid any argument.

Supposing a store during the month does \$10,000.00 of business, taxable sales, and the count of the tax coupons show \$9,500.00 face denomination. On a 3% tax the merchant would then be required to mail in to the tax department \$15.00 due the state because of failure to make complete collection of the coupons in all transactions. If the coupons have been honestly collected on all sales, no payment of taxes would be required of the merchant.

In actual practice the occasional spot check of the store will readily determine whether the retailer always collects the tax coupons and if so, actual count of the coupons is not necessary before the state representative destroys them.

If it is desired to simplify the already simple procedure of collecting the tax exactly at the prescribed rate down to the last penny, the collection can be made at the correct percentage to the nearest 5c instead. For instance on a 17c purchase the tax would be 3% of 15c or 45/100c. On 2c sales there would be no tax, but on 3, 4, 5, 6 and 7c sales, there would be a tax of 3% of 5c — 15/100c. Collecting the tax to the nearest 5c instead of to the last penny would save the printing of about 30% of the coupons because no 1c or 2c coupons would be required.

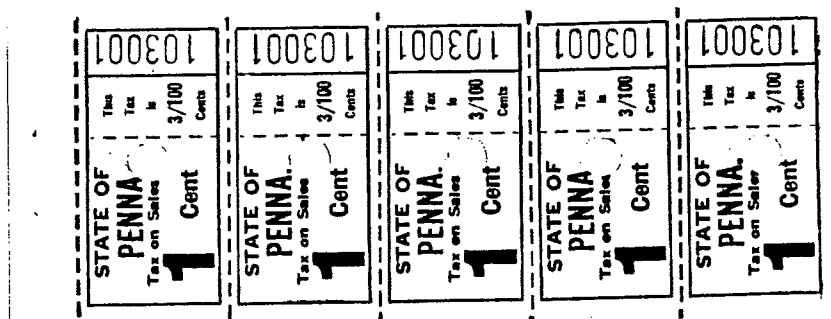
The above method can be applied as readily to credit sales as to cash sales. The buyer sends in to the seller the required tax coupons corresponding to the amount of payment made.

While the above complete system of payment of taxes is highly desirable because of the full check both by the visible passing of the coupons and the check of these coupons against the retailer's gross taxable sales, nevertheless the plan can be readily used on a partial basis as for instance on cash purchases, or at the option of the retailer.

C. O. SHERRILL

Copyright 1935 by C. O. Sherrill

The coupons in the booklets were in panes of five, and there was a variety of panes in each booklet. Here is a picture of a typical pane.



The specific panes in the 15c and 30c booklets are listed below. The mix of panes in each of the other three would also add up to the value of the merchandise.

<u>15c/\$5.00 booklet</u>			<u>30c/\$10.00 booklet</u>		
2 panes of 25c coupons =	10 coupons =	\$2.50	2 panes of 50c =	10 =	\$5.00
2 panes of 10c coupons =	10 coupons =	\$1.00	2 panes of 25c =	10 =	\$2.50
4 panes of 5c coupons =	20 coupons =	\$1.00	2 panes of 10c =	10 =	\$1.00
4 panes of 2c coupons =	20 coupons =	.40	4 panes of 5c =	20 =	\$1.00
2 panes of 1c coupons =	10 coupons =	.10	3 panes of 2c =	15 =	.30
14 panes - 70 coupons	Total	\$5.00	4 panes of 1c =	20 =	.20
			17 panes - 5 coupons		\$10.00

Sherrill's little writeup on his coupon method implies that the booklets would be all used up in the store of the vendor who sold the booklets. However, that's not very sensible. What about leftover coupons in the booklets? Why should the consumer have to maintain different sets of leftover booklets for every store? Presumably the booklets could be purchased anywhere and used anywhere. Therefore, the state could have vendors collecting sales taxes (by selling booklets) that end up with some coupons being used in other stores. The state would have vendors with a mix of cash for booklets sold, plus actual coupons turned in, but the number of coupons wouldn't necessarily balance with the cash collected on the booklets sold, and the serial numbers on the coupons would not be a perfect match with the serial numbers on the booklets sold. The monthly visit by a state auditor would not sort this out, because there would be no way the auditor could track where all the other coupons came from or were used. For example, a customer might buy a booklet and use some of the coupons in Harrisburg, but then use the rest of the coupons in Lancaster. I can see a real accounting nightmare at the state level, if the state were trying to keep track of all serial numbers on all coupons. Maybe that's one reason the state didn't buy into the idea.

## Holes in Metal Tokens

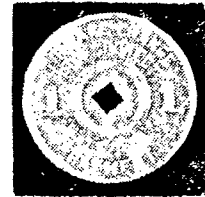
Merlin K. Malehorn L-279

In Newsletter 57 (April - June 1987), page 11, I provided a short overview of the different sizes and "pointedness" of the corners of the star-shaped holes in UT #8, the 5-mill aluminum. I have also "eyeballed" some other holes and tried to develop some techniques for doing it better. This article reports an attack on the problem. It's rather technical at some points, so if it doesn't do anything for you, just chalk it up to the crazy Editor.

Chits identifies square-holed tokens from Louisiana and Mississippi, among others, as having two varieties--rounded corners and pointed corners. To explore the hypothesis that punches might be identifiable, 153 MS #3 were examined. (MS #3 is a 23 mm. 1-mill aluminum token.) The Chits varieties are #3A, rounded corners, and #3B, pointed corners. Aside from gathering data on these particular tokens, the intent was to develop some ideas on "how to do it."



Observation of the tokens under the naked eye leads to the conclusion that the #3A and #3B distinction is not as precise as it implies. Some of the apparent #3B tokens are actually rather rounded at some corners, although perhaps not as rounded as some of the #3A corners. There appear to be tokens that have one or two or three rounded corners, but the other corners appear more pointed. Using a magnifier, this observation is confirmed. Actually, all corners are rounded, and it is just a question of degree of "roundedness" or curvature.



Of course, the holes appear to be of different sizes, also. Let's consider that first. Using a scale with .1 mm. marks, and a 16X magnifier to help in placing the scale, an attempt was made to measure the length of each side of the "squares." The lengths of the sides of each square were added to obtain a perimeter, and the perimeters were used to cluster the tokens in terms of "size" of the hole. Perimeters ranged from 12.1 mm. to 19.0 mm.; sides from 2.9 mm. to 4.8 mm. After all tokens had been measured and grouped by perimeter length, the tokens were remeasured without reference to the previous measurements. Unfortunately, these repeated "blind" measurements led to an early conclusion that the possible error was so great as to preclude accurate classification. For example, variances of as much as .6 mm. in the perimeter were observed on repeated "blind" measurement, regardless of the care taken to be consistent in the procedure. That boils down to an error between 3% and 5%, which might be reasonable. However, when the tokens that had been measured as having the same perimeter were laid side-by-side, it was obvious to the naked eye that the holes were not all the same size.

As a result of this inconsistency, a better method seemed necessary. As an experiment, a 35 mm. slide projector was used. Each token was placed in a 2x2 cardboard mount and projected a distance of about 15 feet, with the same face of the token toward the light source in every case. The experiment was conducted in one batch; that is, there was no movement of equipment such as setting up, taking down, setting up again, etc. The projection distance for this piece of equipment magnified the image to 30X. Putting it another way, each .1 mm. was magnified to 3 mm. A rigid screen received the image. Each image of a hole was traced. The nature of lighting for projection was such that the tokens showed as black and the holes as light, making the dividing line at the edges quite clean. The dividing line was not absolutely clean, though, because the thickness of the token caused a slight difference in the projection of the closer and farther edges of the token. Nonetheless, a dark line could be observed around the perimeter and could be traced by placing a paper on the screen and "catching" the image.

At the same time, the measurement instrument should be magnified to the same degree. My .1 mm. scale is transparent, so it was projected at the start of the project and used to focus so that the marks on the scale were as clear as possible. The focus was not changed during the remainder of the data collection. This magnified scale was then picked off by tracing it. When the holes had been projected and traced, this magnified scale could be used to measure them. The magnification is such that it would be possible mechanically to divide the .1 mm. scale (magnified) into tenths (.01 mm.) and make measurements of greater precision. This does not seem prudent, since error in the total system is probably greater than the hundredth of a millimeter precision implies.

In addition, this magnified scale was used to fabricate a cardboard (3x5 card) instrument for measuring the radius of curvature of the corners of the #3A and #3B holes. (Remember the previous comment that the #3B corners are actually curved, but more sharply than those of #3A.) The instrument was prepared by using a compass to pick radii off the scale and swinging a semicircle tangential to the edge of the card. A fingernails scissors was used to trim off the portions outside the semicircles, resulting in a 3x5 card with a series of graduated semicircles of different curvatures along the outer edge. The semicircles were placed over the tracings of the corners of the holes, and the closest fit allowed me to state the radius of curvature of each corner.

With regard to the "square" holes, at the 30X magnification, if not to the naked eye, it was obvious that the squares are not perfect. Almost all of the edges curve inward somewhat; some curve outward. There are bumps in some of them. In order to deal with the size problem, a straight line was drawn from corner to corner, using the outermost point of the curvature of the corner. This construction resulted in four-sided figures with straight sides, although they were usually not squares. I've reproduced the resulting sketches of one of the holes as background on this page. The perimeter of these "squared" tracings was then measured. In addition, using a protractor, the angle at each corner was measured. Also, using the radius of curvature instrument, the curvature of each traced corner was measured. Further, tracings of the same or nearly the same perimeter were sorted into #3A and #3B and overlaid on a light box to identify pattern matches.

I'm certainly not going to confront you with the pages of data that resulted. I'll just provide some of the findings.

As a general rule, the tokens that are clearly #3A to the naked eye have corners with a radius of curvature of .3 mm. or greater, sometimes as much as .5 or .6 mm., but usually .3 to .45 mm. The tokens that are clearly #3B to the naked eye usually have corners with a radius of curvature of .1 to .2 mm., sometimes .25 mm.

There are holes that have one, two or three #3A corners, and three, two or one #3B corners, respectively. This suggests the possibility of five minor varieties, based on the number of #3A and #3B corners (4, 3, 2, 1, 0; 0, 1, 2, 3, 4; respectively).

A few of the patterns can be matched, although at 30X magnification it becomes apparent that the punches didn't cut cleanly. Corners are broken, not truly curved; edges are ragged and not clean. That being the case, some additional arbitrary rules were established for this procedure:

Sides had to match within  $\pm .1$  mm.; corners within  $\pm .15$  mm. (The diagonal of a .1 mm. corner is .1414 mm., hence the .15 mm.) Differences in punch breakout residue precluded perfect matching at the corners.

All four corners had to align within  $\pm .15$  mm.; obviously, the diagonals from the opposite corners I had constructed should also match. Sometimes this was accomplished by turning over one of tracings, which suggests that not all punches were inserted from the same face of the token. (Had the figures been perfect squares, alignment would be natural and there would be no question of pattern matching.)

Hole perimeters ranged from 12.1 mm. to 19.1 mm. Note the slight differences from those reported when measurements were taken without magnification. Most perimeters lay between 16 and 17 mm.

Length of sides ranged from 2.9 to 4.9 mm. On any one hole, the maximum difference in length of any two sides was .5 mm.; the minimum was 0.

Interior angles ranged from  $84^{\circ}$  to  $99^{\circ}$ . There was always at least one side or one angle that was more "out of square" than the other three.

As previously indicated, there were no perfect squares, although there were a few tokens that were off by no more than .1 mm. on the sides and  $1^{\circ}$  at the corners.

As a general comment, finding pattern or punch matches by this method is a lot of tedious labor. A tracing must be prepared. It is must overlaid on all others and rotated through four positions, turned over and rotated again. Any seeming matches must be set aside. When all those selected as matching the first time have been identified, each must be matched against all others in the same pile, to crosscheck for consistent matching and reduction of systematic error. Even then, some arbitrary decisions must be made because some patterns are "close enough" that one ends up with what appear to be matches but are not when you look at the actual tokens side-by-side.

As far as pattern-matching is concerned, this technique is really more trouble than it's worth, although I haven't thought up a better "kitchen table" method. I found five pairs. I could find no matches of more than two, even though to the naked eye the holes appear in many to be the same size. It's possible that this 30X magnification makes the differences in the edges from the punch-out to be so great that the real edges are completely hidden. I just don't know. Frankly, I didn't have the time or desire to keep on sorting, re-sorting, re-re-re-sorting, and so on, so I quit after I had worked on pattern matching for several hours.

I'm also not very impressed by the idea of measuring the perimeter as a means to detect different hole sizes. Even the holes that appear to the naked eye to be the same turned out to be different at 30X. In the range I reported as 12.1 to 19.1 mm., I didn't find any single perimeter measurement more than 8% of the time. The measurements were pretty evenly distributed across the entire range, with 2 or 3 entries for each .1 mm. difference in perimeter. Actually, I got 51 different perimeters; the only noticeable phenomenon was that those below 16.0 mm. were #3B, as far as I could tell, in every case. Of course, there were lots of the #3B scattered evenly throughout the rest of the range as well.

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## ATTS Publications

... The Editor

This is a listing of the documents currently available from the American Tax Token Society. It has become necessary to increase prices due to the cost of printing. The new prices are effective immediately. Prices indicated are for single copies. Postage is included in cost.

### Collections

There are four "collections" in the ATTS portfolio of publications. The collections are:

The Newsletter Collection

The Historical Collection

The Catalog Collection

The Technical Collection

The Newsletter Collection. This collection consists of volumes of past Newsletters. There are three major volumes, covering years 1971 through 1979, 1983 through 1986, and 1987 through 1989. (There were no Newsletters from mid-1979 through 1982.) Also available are volumes for each year 1971 through 1989, and reprints of each issue through 1989. The Collection also includes a Consolidated Index of all issues through 1989.

The Historical Collection. This collection consists of compilations of various documents, articles from journals, newspaper clippings, newsletters (other than the ATTS Newsletter), and other materials having some historical significance. It also includes a compilation of the lists and catalogs of sales tax tokens prepared by pioneers in the field.

The Catalog Collection consists of the catalogs in current use, although not necessarily prepared under the sponsorship of ATTS. It may also include out-of-date or superseded catalogs whose numbering systems are still recognized and/or used by some collectors. This will include some catalogs that would otherwise be in the Historical Collection.

The Technical Collection. There is nothing in this collection yet. Eventually, it will consist of various technical reports such as studies of die cracks, reports of technical information that will assist in identification or classification of tokens, analyses of hole sizes and shapes, and so on. It may also include information on the tools and techniques needed to conduct technical studies, glossaries of terms, guides to grading, information for beginners, or other information of a technical nature. Information such as this is often reported in Newsletters. The Technical Collection would, in many cases, provide compilations of such information or provide more details than are reported in the Newsletter articles.

### Pricing Policy

Prices are dictated by the cost of creating a copy of the desired document from a master copy, using a local photocopy or "quickcopy" business. In such businesses, multiple copies (for example, over 100) may cost considerably less per copy than the cost of a single copy. However, there is no likelihood of sales of such quantities of ATTS publications, and there is no storage space for such quantities. Therefore large quantities of printing, to save cost per copy, cannot be accommodated.

Obviously, costs of photocopies vary in different parts of the country. As a general rule, in the area where the Editor lives the cost of a photocopy is no less than 10¢ per page for a single copy. Therefore, all prices for individual copies of publications are based on a price of 10¢ per page. ATTS bears the cost of postage.

To encourage members to purchase the compilations rather than single copies, the annual compilations of the Newsletter are priced at 9¢ per page, as contrasted with 10¢ per page for a single issue. Further, for the multi-year compilations (Vol. 1 - 8, #41 - #55, #56 - #67), the price is 8¢ per page. ATTS bears the remaining cost of printing, as well as the postage.

With regard to the Newsletter, members receive the entire year's issues (January through December), currently four issues per year, for the year of membership. This is true regardless of the specific date during the current year that the member joined. Each member also receives any other materials distributed with the Newsletter during the year; some of these materials, but not all, are also available at the reprinting cost indicated. There is no provision for backdating membership in order to receive past Newsletters and other materials at less than the reprinting cost indicated above.

In the other Collections, reprints of specific articles are 10¢ per page. Complete compilations are 9¢ per page. ATTS bears the remaining cost of printing, as well as the postage.

I have mentioned "individual copy" and "specific article" in the discussion above. In the compilations below, I have not actually listed every one of them, because that would result in an article about 12 pages in length. Instead, I can provide a more detailed listing of what is available, if you are interested.

### NEWSLETTER COLLECTION

#### **COMPILATIONS (Reprints)**

Volumes 1 through 8 (March 1971 - June 1979)

Plastic comb bound, 8½ x 11 reprint with index (331 pages) \$26.00

(There was no Newsletter from July 1979 through December 1982)

Numbers 41 through 55 (January 1983 - December 1986)

Plastic comb bound, 8½ x 11 reprint with index (284 pages) \$23.00

Numbers 56 through 67 (January 1987 - December 1989)

Plastic comb bound, 8½ x 11 reprint with index (381 pages) \$30.00

#### **YEARLY SETS**

o Volume 1 March 1971 - February 1972 \$6.50

o Volume 2 March 1972 - February 1973 \$7.00

o Volume 3 March 1973 - February 1974 \$4.00

o Volume 4 March 1974 - February 1975 \$5.10

o Volume 5 March 1975 - February 1976 \$5.40

o Volume 6 March 1976 - April 1977 \$4.30

(v.6/n.6 and v.7/n.1 were a combined issue)

o Volume 7 January 1977 - December 1977 \$3.50

(There were no issues from January 1978 through August 1978.)

o Volume 8 September 1978 - June 1979 \$4.90

(There were no issues from July 1979 through December 1982.

Starting with the issue of January - March 1983, issues were numbered consecutively starting with 41.)

o 1983 \$6.50

o 1984 \$7.00

o	1985	\$8.60
o	1986	\$12.70
o	1987	\$15.40
o	1988	\$16.40
o	1989	\$14.60
Index	1971 - 1989	\$3.30

### HISTORICAL COLLECTION

#### **HISTORICAL CATALOGS AND LISTS (Reprints) \$15.20**

This is a plastic comb bound compilation. There are eleven sections, comprising the early lists and catalogs of Magee, Di Bella, Wick, Johnson, Lipsky, Schmal, and Schimmel. A list and prices are available from the Editor.

#### **OHIO SALES TAX STAMPS: CATALOGS AND LISTS \$13.00**

This plastic comb bound compilation is for specialists particularly interested in tracing the Ohio receipts through various catalogs. It includes extracts from Magee's 1936 list, Whitt's 1938, Cabot's 1940, Di Bella's 1944, Hubbard's 1960, Di Bella's 1961, Bloom and Hubbard's 1966-1969 lists in the State Revenue Newsletter, Schimmel's 1970 s.t.t. bulletin, Hubbard's 1976-1977, and Hubbard's 1978.

#### **THE NUMISMATIC SCRAPBOOK MAGAZINE (Reprints) \$6.30**

This is a plastic comb bound compilation. There are eighteen articles, from July 1935 to February 1961. A list and prices are available from the Editor.

#### **THE NUMISMATIST (Reprints) \$3.00**

A plastic comb bound compilation. There are fourteen articles, from February 1933 to March 1973. A list and prices are available from the Editor.

#### **THE STATE REVENUE NEWSLETTER (Reprints) \$8.30**

A plastic comb bound compilation. There are thirty-two articles, from April 1960 to December 1984. A considerable number of these articles are very short notes about some sales tax tokens. Many were presumably written by E.S.A. Hubbard, although not so identified, since he was the Editor at the time. A list and prices are available from the Editor.

#### **TAMS JOURNAL (Reprints) \$1.80**

A plastic comb bound compilation. There are six articles, from August 1968 to August 1971. A list and prices are available from the editor.

#### **TAX TOKEN TALLY (Reprinted) \$5.00**

This is a plastic comb bound reprint of Mike and Sandra Pfefferkorn's newsletter. It was the predecessor of the ATTS Newsletter, providing a great deal of information that was new at the time. It set the pattern for Chits cataloging. There are 11 issues, October 1970 through December 1972.



## CLIPPINGS

\$5.60

This is a 60-page compilation of newspaper clippings from around the nation at the time sales taxes and sales tax tokens were being discussed in the 30s. The compilation was originally distributed to members along with an issue of the Newsletter in 1987.

CATALOG COLLECTION

STATE-ISSUED SALES TAX TOKENS (2ND EDITION), Jerry F. Schimmel

\$4.00

This is a 26 page softcover booklet, original issue.

SCHIMMEL-CHITS CODE-DECODE

.70

This is a key to matching up tokens by number between Chits and Schimmel's State-Issued catalog.

CHITS, CHISELERS, AND FUNNY MONEY, Michael G. Pfefferkorn and Jerry F. Schimmel, 1977

This is the catalog currently in use, although it is out of date and out of print. There are no copies available from ATTS, and only seldom does one come on the market.

CATALOG OF OHIO R5 SCRATCH MARKS, Merlin K. Malehorn

\$4.00

This is a personal publication of Merlin Malehorn's, and is not available from ATTS. However, it is listed here because it relates to a specialized aspect of the Ohio sales tax receipts.

SALES TAX TOKENS PRICES, Jerry F. Schimmel

\$2.00

This is a personal publication of Jerry Schimmel's, and is not available from ATTS. However, it is listed here because it provides significant information about the prices of sales tax tokens.

TECHNICAL COLLECTION

There are no publications available in this collection at this time.

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## Table-Top Techniques

Merlin K. Malehorn L-279

In several issues of the Newsletter (41, 42, 43, 44, and 45, January - March '83 through January - June 1984), Tim Davenport provided a series of articles for "Beginners" about materials, transparency, rarity scales, types, and so on. In Newsletter 51, October - December 1986, I provided a short article on a few notions I had about how to do some "technical" tasks related to looking at tokens. My intent in this article is to provide an overview of the state-of-the-art, such as it is, for doing some technical tasks that maybe you want to pursue.

What are some of the little technical things that might be interesting? Here are some possibilities.

o What is the difference or range in weights from token to token, for any one issuance? Would this information be useful in sorting out any tokens? (Max Studley (R-276) provided some information about weights of a limited number of tokens. See Newsletter 67, October - December 1989.)

o What is an absolutely accurate name for the color of a plastic or fiber token? How many different colors are there?

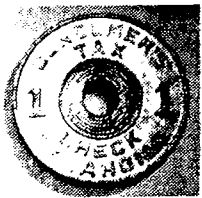
o What is the degree of opacity, translucency, or transparency, of a plastic or fiber token? What is the name of the translucent or transparent color?

o How can the hardness of plastic tokens be measured, assuming this might be a way to sort out some of them? (In his article, Max refers to a couple technical means by which this can be done, but they are not "kitchen table" methods.) How can it be done on the kitchen table? What is the relationship between the "hardness" and the pliability or flexibility of the token? Is there some way to test pliability without damaging the token?



o Some collectors have commented on "ringing"---that is, if you drop the token on a hard surface, some of them sort of "thud" but others "ring." This is probably related to the hardness. How can this "ringing" be described so that everyone gets the same result?

o How does one measure the rotation of one face of a token compared to the other face? How does one measure the rotation of the hole in a token, as related to either face of the token?



o How can the holes in tokens be measured accurately and consistently? Is it possible to match holes? How can the shapes of the corners of the holes be measured accurately and consistently?

o How can the thickness of fiber and aluminum tokens be measured accurately?

There are certainly other matters about which one might be curious, but the list above illustrates some of the technical aspects of the hobby. Now let's comment about some of these. For various technical tasks such as these, there are almost always some highly sophisticated methods and instruments that can be used. Most of them are used in laboratories and other settings in which measurement must be accurate and consistent. My interest, however, is in providing some "rule of thumb" or "kitchen table" techniques that we can use if we are interested, without having to make a major investment in equipment, pay laboratories to do the work, send the tokens to some expert for examination, and so on. Further, the techniques have to be good enough that whoever uses them gets the same results that other people get when they do the same thing, at least within the "rule of thumb" accuracy. As you will see, we don't have much useful "kitchen table" technology.



o Differences in weights. Given a suitable balance (see Max's article), this sort of thing ought to be possible to about any accuracy desired. the principal problem would appear to be to ensure that all tokens measured were uncirculated or very close to it. Also, the scales required would be more sensitive than most of us would want to put money into.



o Differences in thicknesses and diameter. I have been using a .1 mm. vernier outside caliper to measure thicknesses, which seems to be accurate enough although there are measurements that fall between the marks and have to be rounded to the closest. It is questionable whether a .01 mm. caliper would provide enough additional information to warrant the investment. Generally, our current practice of rounding diameters to the closest mm. is adequate. However, there are a few plastic tokens that have been reported to be .5 mm. smaller than others. If this is a correct report, the difference may not always be obvious.

o Rotations. I've fiddled around with this problem a few times. I developed a real "cludge." I used a straight-edge piece of paper, taped to one face and aligned with some feature on the face. Then I turned the token over and taped another piece of paper to a feature (the same, if possible) on the other face. Then I used a protractor to measure the resulting angle between the edges, and observed whether the rotation from one face to the other had been clockwise or counterclockwise. Same thing with holes. I selected some edge, usually the one closest to being parallel to the vertical or horizontal features on the obverse. Then I taped paper aligned with the edge of the hole and another with the vertical or horizontal feature, and measured the angle. This is really a lousy methodology, so I never tried for more than 1° accuracy and that was often off by 2° to 3° on repeated blind measurements. We need someone to find or invent some plastic gizmo that will hold the token securely, aligned with marks on the holder, and then allow the rotation of another part of the tool so that it can be aligned comparably with features on the other side. The gizmo has to handle holes, also, so it probably needs lines scribed across the faces of the fixed and rotating parts. I can see the thing in my mind, but haven't figured out how to hold the token in place unless I put a third segment in between that has spring-loaded feelers or something. It gets to be pretty complicated. I do have a little "tool" called a Rotated Reverse Guide, put out by the Merry Manufacturing Company of San Francisco, to measure rotation of U.S. coins. It doesn't provide the accuracy I want.



o Transparency, translucency, opacity. We've been operating on a sort of rule of thumb that you hold the token up to a light and if you can't see anything the token is opaque. If you can see light through the token, but can't read anything on the other side, the token is translucent. If you can read the other side (backward), it's transparent. It is waterclear transparent if it looks like colored glass. This is all fine and dandy, but what is the power of the lightbulb? Many of the opaque plastic tokens are translucent if the light is strong enough. How far away from the light should one hold the token--the closer to the lightbulb, the more "transparent" the token. There are really no standards for this sort of thing, for our purposes. Richard Johnson (L-38, Carbondale, IL) is working on trying to sort out the plastic tokens by using a device that measures the transmission of light. The instrumentation is of laboratory quality and not the sort of thing one has around the house, but he will at least be able to give us all a better "sorting out" of the various plastics. A game I haven't played yet that might be tried on the kitchen table would be to try to use a standard lightmeter, like those we used for photography before cameras had them built in. I'd have to cut a cardboard that is the same size as the token, and put the sensing head of the light meter right up against the hole so that external light would be reduced to a minimum. Then I could try various strengths of light at various distances until I could get some noticeable differences between the "almost opaque" and the "transparent" tokens, and all the way in between. At the moment, though, all my cameras are automatics (I upgraded a few years ago when my lightmeters all wore out or went off the market and couldn't be repaired). I can't rig my cameras to give direct light readings in terms of foot-candles or whatever, so I'm stuck on trying this one out.



o Colors. This has been discussed before. I recognize that the colors of plastics tokens varied by mix, aside from any other rules. But it would be nice if we could be a little more definitive about the number of "reds" and "red-oranges" that are necessary to represent the MO red plastics, for example. At some time or another, I have commented that there are rather elaborate paint guides available, and I even mentioned the Pantone System at one time. It's kind of interesting and lets me sort out my tokens to a level of detail that is really not necessary—I can darn near sort out every token as an individual color. The system doesn't give names, either—just numbers. So I've also mentioned using a Gibbons stamp color guide. Trouble is, it is not quite good enough, so I have to add conditionals such as "light" or "dark" on some colors. In the early days of STT collecting, a sheet of thread colors was used, and I have actually managed to get my hands on a copy. Same problem—it doesn't go very far in sorting out colors. There are some major color systems—Munsell System, and the ISCC-NBS (Inter-Society Color Council and National Bureau of Standards) Method of Designating Colors and Dictionary of Color Names. If you are interested in the ISCC-NBS thing, there was a 1955 NBS Standard that describes it; I don't have a copy. Maybe you've been in some museum of science and technology and seen some of the three-dimensional stands with color chips—that's the sort of thing that results. Obviously, not the piece of equipment for your rec room, even if you wanted to make the investment. Also, it doesn't do anything for transparent or translucent colors, and sometimes those colors differ from the face colors substantially, being either darker or lighter or a somewhat different color.

o Hole sizes/shapes. I have another article in this issue that talks about this matter, using a Mississippi token as an example. Read it and weep. There's no good way to do it so far. The article addresses hole-matching (or punch-matching, if you prefer), also, as well as shapes of corners.



o Perforations. There are standard perforation gauges used by stamp collectors. the common ones measure at the  $\frac{1}{2}$  step, counting the number of perforations in two centimeters. Some of the perfs on Ohio receipts are closer to a  $\frac{1}{4}$  mark, so there's a problem. But other kinds of Ohio perfs are a bigger problem. There is a body of opinion that the so-called rouletted

perforations, with a few exceptions, were actually hyphen-holes that didn't get punched through. So an effort to measure them leads to confusion about what's a perforation and what's part of a perforation (were the punches pointed at both ends or only in the center), and so on.

Anyhow, there are some thoughts on the task of "measurement" of sales tax tokens. I am not promoting the notion that everyone ought to get into this—among other things, you have to be willing to squint at tokens under a strong light for hours on end. but it's there to be done if you want to do it.

I've not said anything about die cracks, breaks, cuds, brockage, etc., either. That's a whole field of its own. I have illustrated for you in past issues some of the sketches I've put together, and some members have provided a few comments on others. Basically, at some point we might want to try to track down some of the dies and families. That will take a lot of squinting, too, as well as some pretty accurate sketches of the faces and die peculiarities.

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## Happy Holidays to All!

# Ohio Receipts: Pads

Merlin K. Malehorn L-279

## Serial Letters/Numbers

Most of the time when we discuss the Ohio receipts, we treat them as single bits of paper. However, we ought not forget that they were issued in pads of 100. For the issues that had control letters and/or serial letters/numbers, receipts in any one pad would presumably be sequentially numbered. Indeed, there are still full pads in existence, at least for some of the receipts, and in them the sequential numbering is apparent. Here is a list of a few Ohio receipts in full pads. I know there are many more in the hands of revenue stamp collectors, aside from what some of us sales tax token collectors may have in our collections. I have given the Chits number and the (Bloom/Hubbard) number. The first letter in the Merrick pads is a control letter.



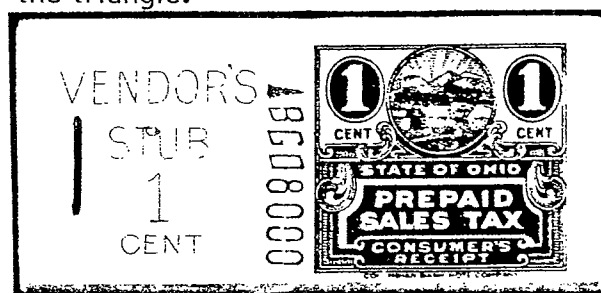
CL45 (C53a)	Columbian 1¢	ADEF1500 - ADEF1599
MR5 (M11)	Merrick 9¢	A HEJ45800 - HEJ45899
MR14 (M20)	Merrick 2¢	C IJJ14300 - IJJ14399
MR18 (M22)	Merrick 6¢	B AGB28100 - AGB28199
MR18 (M43)	Merrick 6¢	D IHH20300 - IJJ20399
MR28 (M53)	Merrick 2¢	None
MR29 (M54)	Merrick 3¢	None
RE64 (R123)	Reserve 6¢	DJCBD3800 - DJCBD3899
		DCJEJ3100 - DCJEJ3199
RE67 (R126)	Reserve 15¢	GEDJD8700 - GEDJD8799
RE76 (R131)	Reserve 1¢	None
RE77 (R132)	Reserve 2¢	None
RE78 (R133)	Reserve 3¢	None

As you can see, these pads confirm the thought that the serial letters/numbers in a pad are sequential. Is there anything else that we might figure out, assuming we had more pads? Let's get a little more complicated.

I have had the opportunity to examine 39 pads of CL31 (C29) over the course of time. When I started looking at the letter/number serial combinations in the various pads, I found that the 39 pads fell into six groups. All of the pads have at least one black triangle (▲) in the serial; I am using "t" for the triangle.

## CL31 First Group

The first group includes six pads, and the receipts in all of them follow the same sequential pattern (00 - 99) as the receipts in the pads in the previous list. Here are the six pads:



tBGO8000 - tBGO8099  
 tBGO8100 - tBGO8199  
 tBGO8400 - tBGO8499  
 tBGO8500 - tBGO8599  
 tBGO8700 - tBGO8799  
 tBGO8800 - tBGO8899

Clearly, in a complete set of ten pads there would have also been an 8200 - 8299, 8300 - 8399, 8600 - 8699, and 8900 - 8999.

It would also be reasonable to assume that the next set of ten pads would be 9000 - 9099, 9100 - 9199, 9200 - 9299, and so on to 9900 - 9999. But what comes after tBGO9900 - tBGO9999? Would the "O" become a "P" and the next set of ten pads would be tBGP0000 - tBGP0099, tBGP1000 - tBGP1099, tBGP2000 - tBGP2099, etc.?

And what came before tBGO0000 - tBGO0099? Would the pad have been tBGN9900 - tBGN9999, and the whole set of ten pads have been tBGN0000 - tBGN0099, tBGN1000 - tBGN1099, tBGN2000 - tBGN2099, and so on?

Let's create a hypothetical sheet of 100 receipts. Across the top would be:

tBGO0000 tBGO1000 tBGO2000 tBGO3000 tBGO4000 tBGO5000 tBGO6000 tBGO7000  
 tBGO8000 tBGO9000

Down the left margin would be:

tBGO0000 (the upper left corner)  
 tBGO0100 tBGO4100 tBGO5100  
 tBGO0200 tBGO4200 tBGO5200  
 tBGO0300  
 ....  
 tBGO0900

The numbers in the center illustrate how the columns and rows combine. For example, tBGO5200 would be the number of a receipt in the sixth column, third row, of the sheet.

Underneath this sheet, let's put a second sheet that would have the following across the top:

tBGO0001 tBGO1001 tBGO2001 .... etc. .... tBGO9001

Down the side would be:

tBGO0001, tBGO0101, tBGO0201, . etc. .... tBGO901

Let's continue piling sheets until we have 100 of them. The bottom sheet would have across the top:

tBGO0099, tBGO1099, tBGO2099 .... etc. .... tBGO9099

And down the side would be:

tBGO0099, tBGO0199, tBGO0299, . etc. .... tBGO0999.

What we now have is a stack of 100 sheets, 100 receipts each, that can be cut into 100 pads of receipts in sequential order. That uses up 10,000 numerals (9999 plus the 0000 entry at upper left corner of the first sheet), which is all that would be available for "tBGO." This all looks pretty simple. Sheets of 100 receipts are stacked 100 to a pile, then cut and stapled.

Unfortunately, the remaining five groups of CL31 receipts are much more complicated, and our simple 100 sheets of 100 receipts each is not the way it was done in most cases.

### CL31 Second Group

Here are some pads from the second CL31 group. There are six pads in the group. Four are listed. In addition, the pattern for serializing the letter/number serial is obvious, so it is possible to infer the numbers for the pads that are not in the group. I have listed the numbers for two "inferred" pads.



pads:	#3	#4	#5	#6	#7	#8
	inferred	real	real	inferred	real	real

receipt

1	tBGO9212	tBGO9312	tBGO9412	tBGO9512	tBGO9612	tBGO9712
2	tBGO9901	tBGO9001	tBGO9101	tBGO9201	tBGO9301	tBGO9401

Notice how in pad #3 the second receipt's serial number seems to wrap around the end of the numbers and come back around. I inferred this number on the basis of some findings in the other groups, which are even more complicated.

3	tBGO9910	tBGO9010	tBGO9110	tBGO9210	tBGO9310	tBGO9410
---	----------	----------	----------	----------	----------	----------

Another wrap-around, again in pad #3. The third receipt in pad #1 would have been tBGO9710, and the third receipt in pad #2 would have been tBGO9810.

4	tBGO9687	tBGO9787	tBGO9887	tBGO9987	tBGC9087	tBGC9187
---	----------	----------	----------	----------	----------	----------

Oops, notice how in pad #7 the fourth letter has become C. When we looked at the first group of CL31, we had thought it might be P. In this wrap-around, we find a 99 number in pad #6 but a new letter in pad #7.

5	tBGO9216	tBGO9316	tBGO9416	tBGO9516	tBGO9616	tBGO9716
---	----------	----------	----------	----------	----------	----------

Notice that these are all +4 on the first receipt in each pad.

6	tBGO9905	tBGO9005	tBGO9105	tBGO9205	tBGO9305	tBGO9405
---	----------	----------	----------	----------	----------	----------

Again, a +4, this time on the second receipt in each pad.

7	This receipt is a +4 on the third receipt in each pad.					
---	--	--	--	--	--	--

8	This receipt is a +4 on the fourth receipt in each pad.					
---	---	--	--	--	--	--

....

16	tBGO9699	tBGO9799	tBGO9899	tBGO9999	tBGC9099	tBGC9199
----	----------	----------	----------	----------	----------	----------

Here we are at 99, having done several +4s onto the fourth receipt in each pad. Now what happens?

....

20 tBGO9703 tBGO9803 tBGO9903 tBGC9003 tBGC9103 tBGC9203

Oh ho! Look at pad #6. It looks like confirmation that "O" is followed by "C" rather than "P." In the meantime, of course, all the other receipts have continued the +4 additions, and the 21st receipt is a series of +4 on the first receipt:

21 tBGO9232 tBGO9332 tBGO9432 tBGO9532 tBGO9632 tBGO9732

This adds 20 (5 x 4) onto the first receipt in each pad.

22 Serial numbers add 20 (5 x 4) to the second receipt in each pad.

23 Serial numbers add 20 (5 x 4) to the third receipt in each pad.

....

80 tBGO9763 tBGO9863 tBGO9963 tBGC9063 tBGC9163 tBGC9263

Adds 76 to the fourth receipt in each pad.

....

84 tBGO9767 tBGO9867 tBGO9967 tBGC9067 tBGC9167 tBGC9267

85 tBGO9296 tBGO9396 tBGO9496 tBGO9596 tBGO9696 tBGO9796

....

89 tBGO9300 tBGO9400 tBGO9500 tBGO9600 tBGO9700 tBGO9800

Another oops! The 89th receipt has the same number as the top receipts in one of the sheets we had "created" in our previous stack. So our previous theory about orderly serializing doesn't hold water.

....

92 tBGO9775 tBGO9875 tBGO9975 tBGC9075 tBGC9175 tBGC9275

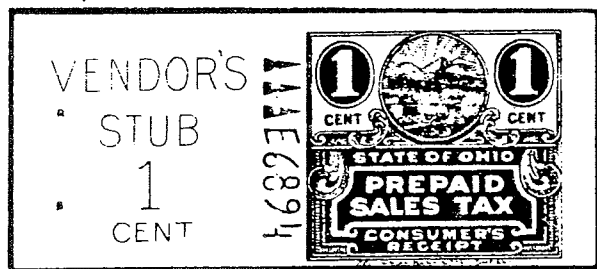
....

100 tBGO9783 tBGO9883 tBGO9983 tBGC9083 tBGC9183 tBGC9283

What can we conclude from this second group of pads? It's obvious that these pads are not assembled from 100 sequentially numbered sheets piled on each other. It appears that the sheets may have been randomly mixed somewhere in the assembly process. It also appears that tBGC comes after tBGO in the "10,000" series. Also, the pattern in this whole group is a "+4," even though the receipts are not in any sequential order otherwise. Maybe the sheets of 100 (or more) were cut into smaller panes of 4 x 25 somewhere in the assembly process. In addition, note that it is possible to infer the numbering on the missing pads in the group.

### CL31 Third Group

Let's look at the third group of CL31 pads. There are nine pads in this group. I've listed six of them. This is a group in which the first, second, and fourth of the four receipts in each repetition follow the "+4" pattern. However, the third receipt in each



repetition runs off in all directions. The general model seems to confirm a 4 x 25 matrix, but scattered throughout the "third receipts" are short and long sequences in which the same letter/number serial is repeated, or the same serial is repeated in another pad or several pads, or the same sequence shows up several times in the same pad. You will see that below, even though I have included only six of the nine pads. Also,



these "third receipts" all are "tttE;" all the other receipts in each pad are "tBGO."  
I'll get the table started, and then show only the "third receipts."

pads:	#1	#2	#4	#5	#6	#7
	Real	Real	Real	Real	Real	Real
receipt						
1	tBGO6000	tBGO6100	tBGO6300	tBGO6400	tBGO6500	tBGO6600
2	tBGO6001	tBGO6101	tBGO6301	tBGO6401	tBGO6501	tBGO6601

Note the sequential numbering, and the +100 from pad to pad. This is consistent with our initial theory, which was based on the first group of CL31.

3	tttE6890	tttE6876	tttE6836	tttE6802	tttE6854	tttE6894
---	----------	----------	----------	----------	----------	----------

There doesn't seem to be much pattern to that. We can't add or subtract 100 to get the receipt number in the missing pad.

4	tBGO6031	tBGO6131	tBGO6331	tBGO6431	tBGO6531	tBGO6631
---	----------	----------	----------	----------	----------	----------

Shows the +100 pattern from pad to pad, but doesn't come in sequence after receipts ahead of it in each pad.

5	tBGO6004	tBGO6104	tBGO6304	tBGO6404	tBGO6504	tBGO6604
---	----------	----------	----------	----------	----------	----------

6	tBGO6005	tBGO6105	tBGO6305	tBGO6405	tBGO6505	tBGO6605
---	----------	----------	----------	----------	----------	----------

Continues the +4 pattern of addition to first and second receipts. The same thing applies to receipt 4—i.e., +4 to get receipt 8. And the pattern continues through the remainder of each pad.

7	tttE6890	tttE6880	tttE6840	tttE6806	tttE6858	tttE6898
---	----------	----------	----------	----------	----------	----------

This receipt in pad #1 is the same as receipt 3. All others are +4 on the third receipt.

11	tttE6894	tttE6884	tttE6844	tttE6800	tttE6852	tttE6898
----	----------	----------	----------	----------	----------	----------

Some are +4, some are -6, one is the same.

15	tttE6898	tttE6888	tttE6848	tttE6804	tttE6856	tttE6892
----	----------	----------	----------	----------	----------	----------

All except the last are +4, the last is -6.

19	tttE6802	tttE6892	tttE6852	tttE6808	tttE6860	tttE6986
----	----------	----------	----------	----------	----------	----------

All except the first are +4, the first is -96.

23	tttE6806	tttE6896	tttE6856	tttE6802	tttE6864	tttE6890
----	----------	----------	----------	----------	----------	----------

Pads #5 and #7 are -6 and -96; others are +4. 6802 (pad #5) was also receipt 3 in pad #5.

27	6810	6890	6850	6806	6868	6890
	+4	-6	-6	+4	+4	same

6806 (pad #5) also was receipt 7 in pad #5.

31	6814	6894	6854	6810	6872	6894
----	------	------	------	------	------	------

All are +4.

35	6818	6898	6858	6814	6876	6898
----	------	------	------	------	------	------

All are +4.

39		6802			6870	6892
----	--	------	--	--	------	------

6802 has already appeared twice in pad #5. 6892 was also receipt 15 in pad #7.

43	6826	6806	6896
----	------	------	------

6806 has appeared twice in pad #5. 6896 was also receipt 19 in pad #7.

47	6820	6826	6878
	-6		

51	6820	6872
----	------	------

Both are -6. 6820 appeared in pad #1, receipt 47. 6872 appeared previously also.

I won't go on with the rest of the "third receipts" in the pad. The same sort of jumping around, repetitive numbering, and other behaviors continues. I haven't listed pad #10 in this table, but receipts 75, 79, 83, and 87 all have the same number, and that same number is used on receipts 83 and 87 of pad #9, and receipts 91, 95, and 99 of pad #5. There are many other eccentricities.

There are three other groups of pads that are even more mixed up. If I can figure out any sort of explanation, maybe I'll continue in another installment.

## Advertisements

# Sales Tax Tokens PRICES

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## A NOTE FROM THE EDITOR:

If all goes as planned, I will be "out of touch" for three or four weeks starting the 17th of December. I won't be able to get to my office, a print shop, or the post office. So I've had to hurry a little to get this issue assembled, printed, collated, and mailed. As a result, it is slightly shorter than usual. Also, I've had to assemble it in a different order, with the advertisements at the end rather than the beginning, so that I could get parts of it accomplished when I had a chance. In addition, I wasn't able to wait for the quarterly organizational report from the Secretary-Treasurer. So I haven't been able to list the new members yet, although we'll send copies to them as soon as we receive their names and addresses. We'll catch up with the paperwork in the next issue.